Government of Bombay

FINANCE DEPARTMENT

BUDGET

OF

THE GOVERNMENT OF BOMBAY

FOR

1924-25

133151

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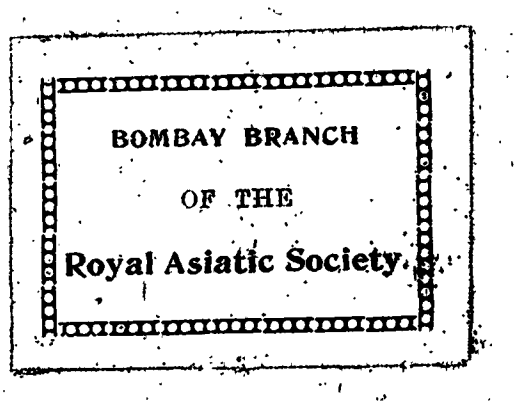

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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1924-25

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STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD.

ACCOUNTS FOR THE FIVE YEARS ENDING 1922-23

AND

BUDGET AND REVISED ESTIMATES FOR 1923-24.

No. of Account Head.	Heads of Revenue.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Budget.	1923-24, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	...	...	1,14,58	3,00	...	...
V	Land Revenue	4,26,19	5,25,44	4,25,12	5,47,44	5,58,69	5,75,11	4,99,28
VI	Excise ... — ...	3,73,88	3,98,23	4,54,86	3,42,69	4,22,79	4,01,81	4,16,07
VII	Stamps A.—Non-judicial ...	64,00	94,35	1,01,97	84,38	94,85	1,16,35	88,74
	Stamps B.—Judicial ...	51,91	63,77	75,32	79,98	81,78	90,00	91,26
VIII	Forest	1,04,85	84,58	68,63	74,94	70,37	82,79	75,00
IX	Registration	11,39	13,30	14,46	13,27	13,02	13,85	12,50
IX-A	Scheduled Taxes	...	...	...	...	2,66	...	10,10
	Irrigation.							
XIII	Works for which capital accounts are kept.	9,56	22,65	6,68	34,39	52,28	43,90	58,66
XIV	Works for which no capital accounts are kept.	1,17	1,12	1,19	1,31	97	1,40	1,00
	Debt Service.							
XVI	Interest Ordinary ...	6,34	10,02	13,43	66,14	21,28	16,33	21,53
	Interest Development ...	...	...	...		58,79	83,72	83,09
	Civil Administration.							
XVII	Administration of Justice ...	8,90	10,15	10,47	10,73	13,87	17,46	14,00
XVIII	Jails and Convict Settlements ...	4,24	4,33	4,49	4,61	4,84	4,76	4,50
XIX	Police	1,09	1,67	2,25	2,42	7,69	1,62	4,85
XX	Ports and Pilotage	4	34	49	40	38	...	...
XXI	Education	6,80	6,94	7,44	7,70	9,58	10,05	9,96
XXII	Medical	4,75	4,89	6,81	5,72	6,52	6,23	6,00
XXIII	Public Health	12	10	14	16	4,76	2,68	3,80
XXIV	Agriculture	2,87	4,38	2,58	2,87	3,53	3,11	3,40
XXV	Industries	37	28	20	22	43	1,09	13
XXVI	Miscellaneous Departments ...	1,12	1,01	94	1,08	1,20	1,18	1,40
	Buildings, roads and Miscellaneous Public Improvements.							
XXX	Civil Works (Civil)	5	8	8	...	...	...	...
XXX	Civil Works (Public Works) ...	4,46	8,25	19,09	20,87	16,36	14,68	15,00
	Miscellaneous.							
XXXII	Transfers from Famine Insurance Fund.	...	...	...	...	...	...	...
XXXIII	Receipts in aid of Superannuation	5,77	7,16	7,65	10,48	14,77	12,93	16,13
XXXIV	Stationery and Printing ...	1,97	1,86	2,46	2,83	2,87	2,30	2,90
XXXV	Miscellaneous	1,28	2,59	1,39	11,50	6,31	3,11	5,88
	Contributions and Assignments to the Central Government by Provincial Governments.							
XXXIX	Contributions and Assignments to the Central Government by Provincial Governments.	...	...	...	−56,00	−56,00	...	...
XL	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	−73,49	−36	12,57	24,54
	Capital account not charged to Revenue.							
XLII	Bombay Development Scheme ...	...	...	3,26	20,50	27,85	1,06,75	38,10

No. of Account Head.	Heads of Revenue.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.	1923-24, Budget.	1923-24, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	Permanent Debt incurred—							
	For Development ...	...	...	9,38,93	...	...	...	...
	For other purposes ...	...	...	...	...	...	...	...
	Miscellaneous Government Account ...	...	...	...	...	1	...	...
	Suspense Account ...	...	...	...	...	1	...	...
	Deposits and Advances—							
	Famine Insurance Fund ...	...	...	...	...	61,03	2,50	27,85
	Deposits of Sinking Funds. { Development.	...	...	...	19,32	20,21	11,28	11,05
	{ Ordinary ...	...	...	...	...	...	...	...
	Other deposits	...	...	...	3,00,00	...	...	...
	Loans and Advances by Provincial Government—							
	For Development ...	...	...	...	1,61,08	2,34	3,12	3,12
	For other purposes ...	24,66	75,19	63,51	61,14	98,28	77,42	67,14
	Loans between Central and Provincial Governments—							
	For Development ...	...	...	...	2,90,00	6,25,00	10,19,50	8,73,50
	For other purposes ...	...	...	...	12,91,64	1,40,20	1,70,27	1,56,71
	Total Receipts ...	11,17,78	13,42,68	22,33,84	34,54,40	23,87,16	29,09,87	26,47,19
	Opening Balance { Ordinary ...	...	...	...	3,11,02	1,92,72	3,48,05	4,02,08
	{ Development.	...	...	...	- 4,74	21,41	18,71	31,90
	Grand Total ...	...	...	...	37,60,68	26,01,29	32,76,63	30,81,17

No. of Account Head.	Heads of Expenditure.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.
1	2	3	4	5	6	7
	Direct Demands on Revenue.					
2	Taxes on Income	...	...	...	1,66	...
5	Land Revenue	1,47,63	1,52,46	1,56,42	1,64,53	1,67,49
6	Excise	23,66	26,33	49,61	28,80	32,76
7	Stamps	3,41	3,73	3,62	3,52	3,59
8	Forest	78,72	59,19	52,99	50,80	40,14
9	Registration	4,85	5,35	6,08	6,67	7,41
9A	Scheduled Taxes	...	...	...	...	...
	Irrigation Revenue Account.					
14	Interest on works for which capital accounts are kept.	28,08	30,40	31,17	39,54	42,73
15	Other Revenue Expenditure Financed from Ordinary Revenue—					
	Public Works Department	24,28	33,45	34,66	43,26	30,33
	Civil	1	8	6	1	23
15 (1)	Other Revenue Expenditure Financed from Famine Insurance Grants.	...	...	...	...	...
	Irrigation Capital Account (charged to Revenue).					
16	Construction of Irrigation Works	26,45	34,71	36,49	41,85	...
	Debt Services.					
19	Interest { Ordinary	7,08	11,71	20,67	{ 75,39 }	11,23
	{ Development	...	...	...		88,59
21	Sinking Funds (Development) ...	...	...	...	9,39	9,39
	Civil Administration.					
22	General Administration	73,03	84,50	1,06,80	1,22,62	1,17,00
24	Administration of Justice	61,24	66,83	74,61	70,99	67,00
25	Jails and Convict Settlements	20,07	26,27	29,15	31,39	27,03
26	Police	1,19,33	1,48,90	1,76,39	1,92,00	1,73,82
27	Ports and Pilotage	30	51	61	1,50	1,75
30	Scientific Departments	11	49	1,70	1,33	79
31	Education	1,07,66	1,29,51	1,43,39	1,72,45	1,72,24
32	Medical	25,11	34,10	38,48	46,01	45,45
33	Public Health	8,16	10,96	18,15	29,15	17,58
34	Agriculture	18,55	19,71	23,62	29,88	23,87
35	Industries	73	2,95	2,76	7,60	2,92
37	Miscellaneous Departments	2,04	2,20	3,11	4,73	5,01
	Buildings, Roads and Miscellaneous Public Improvements.					
41	{ Civil Works (Civil)	9,56	23,50	20,38	...	...
	{ Civil Works (Public Works)	1,08,55	1,52,50	1,87,18	1,88,13	1,06,14
	Miscellaneous.					
43	{ A. Famine Relief	21,99	40,08	14,70	27,27	2,79
	{ B. Transfers to Famine Insurance Fund ...	...	...	...	...	60,81
45	Superannuation Allowances and Pensions ...	43,22	43,64	43,80	49,32	55,12
46	Stationery and Printing	17,80	19,78	24,10	22,69	18,01
47	Miscellaneous	16,59	9,24	8,21	39,45	21,95

1923-24, Budget.					1923-24, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
...	...	...	...	...	...	...	...	...	...	2
62,90	1,06,99	...	...	1,69,89	78,63	1,07,65	...	...	1,86,28	5
...	...	22,21	16,79	39,00	...	...	22,03	16,79	38,82	6
6,32	...	...	...	6,32	4,08	...	...	...	4,08	7
...	...	43,23	4,28	47,51	...	...	40,96	5,24	46,20	8
...	...	7,43	...	7,43	...	...	6,82	...	6,82	9
...	...	...	...	...	23	...	...	...	23	9A
...	50,03	...	...	50,03	...	49,33	...	...	49,33	14
40,65	2,28	...	...	42,93	35,74	2,28	...	...	38,02	15
20	...	...	...	20	20	...	...	...	20	
2,00	...	...	...	2,00	2,00	...	...	...	2,00	15(1)
30,00	...	...	...	30,00	30,00	...	...	...	30,00	16
...	15,47	...	...	15,47	...	15,10	...	...	15,10	19
...	1,33,18	...	...	1,33,18	...	1,34,66	...	...	1,34,66	
...	9,39	...	...	9,39	...	9,39	...	...	9,39	21
92,74	26,77	...	...	1,19,51	73,14	18,77	1,54	...	93,45	22
58,77	13,81	...	...	72,58	56,71	11,19	...	...	67,90	24
25,88	1,61	...	...	27,49	23,77	1,09	...	...	24,86	25
1,73,40	15,14	...	...	1,88,54	1,68,17	12,11	...	...	1,80,28	26
36	...	...	...	36	36	...	...	...	36	27
...	...	67	...	67	...	...	67	...	67	30
6,49	17	1,74,90	8,28	1,89,84	7,04	20	1,74,44	6,40	1,88,08	31
8	...	37,04	11,68	48,80	8	...	37,61	6,58	44,27	32
...	...	18,99	3,31	22,30	...	...	22,25	2,38	24,63	33
...	...	23,22	2,73	25,95	...	...	22,00	2,52	24,52	34
...	...	3,26	37	3,63	...	...	1,91	31	2,22	35
3,80	1,03	19	...	5,02	3,62	98	19	...	4,74	37
...	...	...	...	...	...	...	...	...	...	41
3,04	...	1,05,37	7,64	1,16,05	4,44	...	1,00,03	7,64	1,12,11	
31,60	...	...	...	31,60	6,60	...	...	...	6,60	43-A
...	...	...	...	...	...	25,00	...	...	25,00	43-B
51,41	3,73	...	...	55,14	58,00	26	...	...	58,26	45
17,58	7	3,70	...	21,35	14,72	...	2,89	...	17,61	46
14,69	...	19,83	...	34,52	11,61	...	17,03	...	28,64	47

No. of Account Head.	Heads of Expenditure.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Accounts.
1	2	3	4	5	6	7
	Contributions and Assignments to the Central Government.					
51	Contributions and Assignments to the Central Government by Provincial Governments.	...	...	...	...	...
52	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...
	Expenditure in England.					
	Secretary of State	...	...	...	...	...
	High Commissioner	...	...	...	...	...
	Capital Account not charged to Revenue.					
52A	Forest Capital Outlay	...	...	...	53	2,20
55	Construction of Irrigation Works	-1,29	3,01	2,69	8,21	69,50
56A	Capital outlay on improvement on public health ...	...	...	...	3,50	6,07
59	Bombay Development Scheme	...	...	64,64	3,09,75	2,65,51
60	Capital Outlay for Civil Works (Public Works) ...	...	...	...	...	44,92
60A	Other Provincial expenditure not charged to Revenue.	...	...	...	...	17,51
	Debt, Deposits and Advances.					
	Suspense Accounts	...	...	...	9,39	-9,38
	Deposits and Advances—					
	Deposits of Sinking Funds (Development) ...	...	...	...	9,93	9,85
	Government Account	...	...	...	12,11,64	...
	Sinking Fund Investment Account (Development) ...	...	...	...	...	19,76
	Loans and Advances by Provincial Government—					
	For development	...	...	...	4,12,00	3,40,00
	For other purposes	85,70	1,77,30	6,57,40	79,67	19,20
	Loans between Central and Provincial Governments—					
	For Development	...	...	...	...	...
	For other purposes	...	...	...	...	29,00
	Total Disbursements ...	10,82,62	13,53,39	20,33,64	35,46,55	21,67,31
	Closing Balance ... Ordinary ...	...	...	...	1,92,72	4,02,08*
	Closing Balance ... Development ...	...	...	...	21,41	31,90
	Grand Total ...	...	...	...	37,60,68	26,01,29

* Includes Balance of Famine Insurance Fund 61,03.

1923-24, Budget.					1923-24, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
...	56,00	...	...	56,00	...	56,00	...	...	56,00	51
...	...	...	...	...	...	...	...	...	...	52
...	...	...	...	...	78	6	4	1	89	...
...	...	...	...	...	6,85	10,21	4,10	4,34	25,50	...
...	...	6,68	...	6,68	...	...	4,06	...	4,06	52-A
50,31	2,41	...	...	52,72	82,27	2,41	...	...	84,68	55
...	...	4,05	...	4,05	...	...	1,18	...	1,18	56-A
2,92,39	4,52	...	...	2,96,91	2,47,47	3,00	...	...	2,50,47	59
...	...	1,03,62	...	1,03,62	...	...	63,62	...	63,62	60
...	...	3,20	...	3,20	...	...	3,17	...	3,17	60-A
...	...	...	...	...	...	...	...	...	...	...
...	11,28	...	...	11,28	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	11,05	...	...	11,05	...
7,40,00	...	...	...	7,40,00	5,94,00	...	...	...	5,94,00	...
43,81	...	...	...	43,81	23,74	...	...	...	23,74	...
...	...	...	...	...	...	63	...	...	63	...
...	29,00	...	...	29,00	...	29,00	...	...	29,00	...
17,48,42	4,82,88	5,77,59	55,08	28,63,97	15,34,25	5,00,32	5,23,65	55,10	26,13,32†	...
...	...	...	...	3,60,34	...	...	...	...	4,27,29‡	...
	...	...	...	52,32	...	...	...	...	40,56	...
...	...	...		32,76,63	...	...	...	...	30,81,17	...

† *Note.*—The distribution of the revised figures between capital and revenue expenditure is as follows :—

Charged to revenue	...	...	15,47,72
Charged to capital	...	...	10,65,60

Excluding Development Department figures the totals are :—

Charged to revenue	...	...	14,03,67
Charged to capital	...	...	2,09,45

‡ Includes Balance of Famine Insurance Fund 88,88

STATEMENT B.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1924-25.

Heads of Revenue.			Budget, 1924-25.
Principal Heads of Revenue.			
II.	Taxes on Income		...
V.	Land Revenue		5,75,78
VI.	Excise		4,39,90
VII.	Stamps		1,86,50
VIII.	Forest		81,08
IX.	Registration		13,25
IX-A.	Scheduled Taxes		10,48
Irrigation, Navigation, Embankment and Drainage Works.			
XIII.	Irrigation, Navigation, Embankment and Drainage—Works for which capital accounts are kept—		
	Direct Receipts	29,16	
	Portion of Land Revenue due to Irrigation ...	65,43	
		94,59	
	Deduct—		
	(1) Working Expenses	41,01	
	(2) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	4,93	
		45,94	
	Net receipts		48,65
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept		90
Debt Service.			
XVI.	Interest... Ordinary		15,86
	Interest... Development		1,18,14
Civil Administration.			
XVII.	Administration of Justice		18,00
XVIII.	Jails and Convict Settlements		4,71
XIX.	Police		4,46
XX.	Ports and Pilotage		...
XXI.	Education		9,88
XXII.	Medical		6,15
XXIII.	Public Health		3,24
XXIV.	Agriculture		3,24
XXV.	Industries		72
XXVI.	Miscellaneous Departments		1,66

Heads of Revenue.				Budget, 1924-25.
	Buildings and Roads.			
XXX.	Civil Works			14,00
	Miscellaneous.			
XXXII.	Transfers from Famine Insurance Fund			...
XXXIII.	Receipts in aid of Superannuation			14,35
XXXIV.	Stationery and Printing			2,75
XXXV.	Miscellaneous			3,60
	Contributions and Assignments between the Central and Provincial Governments.			
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government			...
XL.	Miscellaneous adjustments between the Central and Provincial Governments			5,47
			Total Revenue ...	15,82,77
	Net Deficit	Ordinary	+ 6,26 Surplus	69,62
		Development	− 75,88 Deficit	
			Grand Total ...	16,52,39

No. of Account Head.	Heads of Expenditure.	Reserved.	
		India.	England.
	Direct Demands on Revenue.		
5	Land Revenue	67,55	
6	Excise	...	
7	Stamps	4,53	
8	Forest	...	
9	Registration	...	
9-A	Scheduled Taxes	24	
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.		
14	Interest on Works for which Capital Accounts are kept	63,12	
15	Other Revenue Expenditure financed from Ordinary Revenue—		
	A.—Irrigation Works	30,61	
	B.—Navigation, Embankment and Drainage Works ... { Public Works Department	29	
	{ Civil ...	23	
15	(1) Other Revenue Expenditure financed from Famine Insurance Grants ...	...	
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works Charged to Revenue.		
16	Construction of Irrigation, Navigation, Embankment and Drainage Works—		
	A.—Financed from Famine Insurance Grants		
	B.—Financed from ordinary revenues ...		
	Debt Services.		
19	Interest { Ordinary	9,38	
	{ Development	1,84,63	
21	Sinking Funds { Ordinary	7,68	
	{ Development	9,39	
	Civil Administration.		
22	General Administration	2,30,59	
24	Administration of Justice ...	74,19	
25	Jails and Convict Settlements	28,31	
26	Police	1,84,99	
27	Ports and Pilotage	21	
30	Scientific Departments	...	
31	Education	6,76	
32	Medical	7	
33	Public Health	...	

Provision for Expenditure in England under each major head is shown in the estimates under the Budget Heads "Expenditure in England under the control of the Secretary of State and the High Commissioner."

Transferred.		Total.			Division of Total into		Number of Account Head.
India.	England.	India.	England.	Total.	Voted.	Non-voted.	
...	Provision for Expenditure in England under each major head is shown in the estimates under the Budget Heads "Expenditure in England under the control of the Secretary of State and High Commissioner."	67,55	Provision for Expenditure in England under each major head is shown in the estimates under the Budget Heads "Expenditure in England under the control of the Secretary of State and High Commissioner."	67,55	51,52	16,03	5
31,90		31,90		31,90	23,69	8,21	6
...		4,53		4,53	4,53	...	7
49,73		49,73		49,73	44,61	5,12	8
7,35		7,35		7,35	7,35	...	9
...		24		24	24	...	9-A
...		63,12		63,12		63,12	14
...		30,61		30,61	29,31	1,30	15A
...		29		29	27	2	15B
...		23		23	23	...	15B
...		...		...	...	...	15 (1)
...		...		...	...	...	16A
...		...		...	...	...	16B
...		9,38		9,38		9,38	19
...		1,84,63		1,84,63	...	1,84,63	19
...		7,68		7,68		7,68	21
...		9,39		9,39		9,39	21
1,54		2,32,13		2,32,13	1,12,21	1,19,92	22
...		74,19		74,19	62,47	11,72	24
...		28,31		28,31	26.78	1,53	25
.....		1,84,99		1,84,99	1,75,72	9,27	26
...		21		21	21	...	27
67		67		67	67	...	30
1,83,67		1,90,43		1,90,43	1,82,31	8,12	31
47,67		47,74		47,74	39,14	8,60	32
24,73		24,73		24,73	21,87	2,86	33

Heads of expenditure.	Reserved.	
	India.	England.
34. Agriculture	.....	Expenditure in England under each of these major heads is shown in the estimates under the Budget Heads "Expenditure under the control of the Secretary of State and the High Commissioner."
35. Industries	.....	
37. Miscellaneous Departments	5,65	
Civil Works.		
41. Civil Works	2,90	
Miscellaneous.		
43. Famine Relief and Insurance—		
A.—Famine Relief	33,60	
B.—Transfers to Famine Insurance Fund ...	30,00	
45. Superannuation Allowances and Pensions ...	53,05	
46. Stationery and Printing	15,13	
47. Miscellaneous	21,49	
Contributions and Assignments between the Central and Provincial Governments.		
51. Contributions and Assignments to the Central Government by the Provincial Government ...	56,00	.....
52. Miscellaneous adjustments between the Central and Provincial Governments		.....
Expenditure in England.		
Secretary of State	.....	18
High Commissioner	.....	20,97
Total Expenditure charged to Revenue ...	11,20,59	21,15
Surplus ...		
Grand Total ...		

Transferred.		Total.			Division of Total into		Number of Account Head.
India.	England.	India.	England.	Total.	Voted.	Non-voted.	
26,45	Expenditure in England is shown under the Budget Heads "Expenditure under the control of the Secretary of State and the High Commissioner."	26,45	Expenditure in England is shown under the Budget Heads "Expenditure under the control of the Secretary of State and the High Commissioner."	26,45	24,04	2,41	34
2,46		2,46		2,46	2,11	35	35
16		5,81		5,81	4,87	94	37
1,00,49		1,03,39		1,03,39	97,82	5,57	41
...		33,60		33,60*	33,60	...	43A
...		30,00		30,00	...	30,00	43B
...		53,05		53,05	52,76	29	45
2,59		17,72		17,72	17,72	...	46
23,18		44,67		44,67†	44,67	...	47
...	...	56,00	...	56,00	...	56,00	51
...	...	...	...	...	...	...	52
...	4	...	22	22	21	1	
...	8,02	...	28,99	28,99	11,64	17,35	
5,02,59	8,06	16,23,18	29,21	16,52,39‡	10,72,57	5,79,82	‡ Ordinary. 14,58,37 Development. 1,94,02
				...			
				16,52,39			

* Inclusive of 3,46 on account of famine fodder, of which 2,86 to be transferred to Forest and 60 to Agriculture. Also includes 35 on account of development of boring to be transferred to Agriculture. Interest to the extent of 10,00 on loans for the Lloyd Barrage Scheme is also to be met from this amount of 33,60.

† Includes 20,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

	Budget, 1924-25.
RECEIPTS.	
Surplus	...
Capital not charged to Revenue.	
XLII—Bombay Development Scheme	63,39
Total Capital not charged to Revenue ...	63,39
Debt, Deposits and Advances.	
Permanent Debt incurred—	
For Development	...
For other purposes	...
Deposits and Advances—	
Deposits of Sinking Funds { Ordinary	7,68
Deposits of Sinking Funds { Development	11,75
Famine Insurance Fund	34,18
Loans and Advances by Provincial Government—	
For Development	5,23
For other purposes	51,49
Loans between Central and Provincial Governments—	
For Development	6,25,00
For other purposes	4,89,95
Total Debt, Deposits, etc. ...	12,25,28
Total Receipts ...	12,88,67
Opening balance { Ordinary ... ... 4,27,29 / Development ... ... 40,56 }	4,67,85
Grand Total ...	17,56,52

	Budget, 1924-25.	
DISBURSEMENTS.		
Net Deficit	69,62	Ordinary + 6,26 Surplus. Development – 75,88 Deficit.
Capital Account not charged to Revenue.		
52A. Forest Capital Outlay	2,43	
55. Construction of Irrigation, Navigation, Embankment and Drainage works— 3,88,83 *Deduct*—Amount financed from Famine Insurance Grants		
Net amount not charged to Revenue ...	3,88,83‡	‡Includes 80,32 on account of expenditure in England.
56A. Capital Outlay on improvements on Public Health	95	
59. Bombay Development Scheme	2,77,99*	*Includes 7,61 on account of expenditure in England.
60. Capital Outlay for Civil Works (P.W.) ...	97,14	
60A. Other Provincial expenditure not charged to Revenue (Excise)	60	
Total Capital not charged to Revenue ...	**7,67,94**	
Debt, Deposits and Advances.		
Permanent Debt discharged—		
For Development	.....	
For other purposes	.....	
Deposits and Advances— Deposits of Sinking Funds	.....	
Sinking Fund Investment Account { Ordinary	7,68	
Sinking Fund Investment Account { Development ...	11,75	
Loans and Advances by Provincial Government—		
For Development	3,55,00	
For other purposes	51,48	
Loans between Central and Provincial Governments.		
For Development	67	
For other purposes	29,00	
Total Debt, Deposits, etc. ...	4,55,58	
Total Disbursements ...	12,93,14	
Closing balance ...	4,63,38	Ordinary 4,38,74 †. Development 24,64.
Grand Total ...	17,56,52	

† Includes Balance of Famine Insurance Fund 1,23,06.

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1924-25.

	Heads of Revenue.	Budget, 1924-25.
II.	Taxes on Income	...
V.	Land Revenue	5,75,78
VI.	Excise	4,39,90
VII.	Stamps	1,86,50
VIII.	Forest	81,08
IX.	Registration	13,25
IX-A.	Scheduled Taxes	10,48
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept	48,65 (a)
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept	90
XVI.	Interest	15,86
XVII.	Administration of Justice	18,00
XVIII.	Jails and Convict Settlements	4,71
XIX.	Police	4,46
XX.	Ports and Pilotage	...
XXI.	Education	9,88
XXII.	Medical	6,15
XXIII.	Public Health...	3,24
XXIV.	Agriculture	3,24
XXV.	Industries	72
XXVI.	Miscellaneous Departments	1,66
XXX.	Civil Works	14,00
XXXII.	Transfers from Famine Insurance Fund	...
XXXIII.	Receipts in aid of Superannuation	14,35
XXXIV.	Stationery and Printing	2,75
XXXV.	Miscellaneous	3,60
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government	...
XL.	Miscellaneous adjustments between the Central and Provincial Governments	5,47
	Deposits of Sinking Funds	7,68
	Famine Insurance Fund	34,18
	Loans and Advances by Provincial Government	51,49
	Loans between Central and Provincial Governments ...	4,89,95
	Total Receipts ...	20,47,93
	Opening Balance ...	4,27,29

Development Department.

XVI.	Interest	1,18,14
XLII.	Bombay Development Scheme	63,39
	Deposits of Sinking Funds	11,75
	Loans and Advances by Provincial Government... ...	5,23
	Loans between Central and Provincial Governments ...	6,25,00
	Total Receipts ...	8,23,51
	Opening Balance ...	40,56

(a) After deducting 41,01 for working expenses.

	Heads of Expenditure.	Budget, 1924-25.
5.	Land Revenue	67,55
6.	Excise	31,90
7.	Stamps	4,53
8.	Forest	49,73
9.	Registration	7,35
9-A.	Scheduled Taxes	24
14.	Interest on Works for which Capital accounts are kept ...	63,12
15.	Other Revenue Expenditure financed from Ordinary Revenue—	
	A.—Irrigation Works	30,61
	B.—Navigation, Embankment and Drainage Works. { Public Works Department ...	29
	{ Civil	23
15.	(1) Other Revenue Expenditure financed from Famine Insurance Grants	...
16.	Construction of Irrigation, Navigation, Embankment and Drainage Works—	
	A.—Financed from Famine Insurance Grants	...
	B.—Financed from Ordinary Revenues	...
19.	Interest on Ordinary Debt	9,38
21.	Sinking Funds	7,68
22.	General Administration	2,32,13
24.	Administration of Justice	74,19
25.	Jails and Convict Settlements	28,31
26.	Police	1,84,99
27.	Ports and Pilotage	21
30.	Scientific Departments	67
31.	Education	1,90,43
32.	Medical	47,74
33.	Public Health	24,73
34.	Agriculture	26,45
35.	Industries	2,46
37.	Miscellaneous Departments	5,81
41.	Civil Works	1,03,39
43.	Famine Relief { A.—Famine Relief	33,60 (*a*)
	{ B.—Transfers to Famine Insurance Fund ...	30,00
45.	Superannuation Allowances and Pensions	53,05
46.	Stationery and Printing	17,72
47.	Miscellaneous	44,67 (*b*)
51.	Contributions and Assignments to the Central Government by the Provincial Government	56,00
52.	Miscellaneous adjustments between Central and Provincial Governments	...
	Expenditure in England { Secretary of State	22
	{ High Commissioner.	28,99
52-A.	Forest Capital Outlay	*2,43*
55.	Construction of Irrigation, Navigation, Embankment and Drainage Works	*3,88,83*
56-A.	Capital Outlay on improvements on Public Health	*95*
60.	Capital Outlay for Civil Works (P. W.)	*97,14*
60-A.	Other Provincial Expenditure not charged to Revenue—Excise.	*60*
	Sinking Fund Investment Account	7,68
	Loans and Advances by Provincial Government	51,48
	Loans between Central and Provincial Governments	29,00
	Total Disbursements ...	20,36,48
	Closing Balance ...	4,38,74

(*a*) Inclusive of 3,46 on account of famine fodder, of which 2,86 to be transferred to *Forest* and 60 to *Agriculture*. Includes also 35 on account of Development of Boring, to be transferred to Agriculture. Interest to the extent of 10,00 on loans for Lloyd Barrage Scheme also to be met out of this amount of 33,60.

(*b*) Includes 20,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

Note.—Figures in italics show expenditure to be met from loan funds.

Development Department.

	Heads of Expenditure.	Budget, 1924-25.
19.	Interest on Development Loan	1,84,63
21.	Sinking Funds	9,39
59.	Bombay Development Scheme	*2,77,99*
	Deposits of Sinking Funds	.....
	Sinking Fund Investment Account	11,75
	Loans and Advances by Provincial Government	3,55,00
	Loans between Central and Provincial Governments ...	67
	Total Disbursements ...	8,39,43
	Closing Balance ...	24,64

Note.—Figures in italics show expenditure to be met from loan funds.

Schedule of demands for grants of the Government of Bombay for the year 1924-25 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount. Reserved.	Reserved. Total.	Transferred.	Transferred. Total.
	A.—Expenditure from Revenue.					
1	Land Revenue	Land Revenue ... Refunds ...	4,95	56,47	...	...
		Other expenditure .	51,52			
2	Excise	Excise ... ... Refunds ...	...	...	4,75	28,44
		Other expenditure .			23,69	
3	Stamps	Stamps ... ... Refunds ...	3,32	7,85	...	...
		Other expenditure .	4,53			
4	Forest	Forest ... .. Refunds ...	...	...	12	44,73
		Other expenditure .	...	...	44,61	
5	Registration	Registration ... Refunds ...	...	...	10	7,45
		Other expenditure .	...	...	7,35	
6	Scheduled Taxes	Scheduled Taxes ... Refunds ...	2	26	...	...
		Other expenditure .	24			
7	Irrigation (including Working Expenses) ...	Works for which capital accounts are kept, Miscellaneous Irrigation Expenditure and Construction of Irrigation Works. Refunds ...	26	58,65	...	...
		Working expenses ...	35,01			
		Other expenditure .	23,38			
8	General Administration	General Administration	...	1,10,67	...	1,54
9	Administration of Justice	Administration of Justice. Refunds ...	61	63,08	...	...
		Other expenditure .	62,47			
10	Jails and Convict Settlements	Jails and Convict Settlements ...	...	26,78	...	...
11	Police	Police ... ... Refunds ...	5	1,75,77	...	...
		Other expenditure .	1,75,72			
12	Ports and Pilotage	Ports and Pilotage		21	...	...
13	Scientific Departments	Scientific Departments	...	...	...	67
14	Education	Education ... Refunds ...	...	...	1	1,75,77
		Other expenditure .	...	6,55	1,75,76	
15	Medical Services	Medical ... Refunds ...	...	...	20	39,27
		Other expenditure .	...	7	39,07	
16	Public Health	Public Health	...	...	...	21,87
17	(*a*) Agriculture ... ... and (*b*) Civil Veterinary Services	Agriculture ... Refunds ...	...	...	...	...
		Other Expenditure .	...	...	...	24,04
18	Industries	Industries	...	...	...	2,11
19	Miscellaneous Departments	Miscellaneous Departments. Refunds ...	2	4,73	...	16
		Other expenditure .	4,71			

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount. Reserved.	Reserved. Total.	Transferred.	Transferred. Total.
	A.—Expenditure from Revenue—*contd.*					
20	Civil Works	Civil Works ... Refunds ...	...	...	1	1,09,16
		Civil Works ... Other expenditure.	...	66,69§	1 09,15†	
21	Famine Relief	Famine Relief and Insurance ...	...	33,60	...	...
22	Superannuation Allowances and Pensions ...	Superannuation Allowances and Pensions. Refunds ...	2	52,78	...	...
		Superannuation Allowances and Pensions. Other expenditure.	52,76			
23	Stationery and Printing	Stationery and Printing	...	15,13	...	2,59
24	Miscellaneous	Miscellaneous ... Refunds ...	59	22,08	...	23,18
		Miscellaneous ... Other expenditure.	21,49			
	TOTAL ...			7,01,37		4,80,98
	B.—Expenditure charged to Capital.					
25	Forest	Forest Capital Outlay	...	...	...	2,43
26	Irrigation	Construction of Irrigation Works ...	...	3,31,87	...	...
27	Public Health	Capital outlay on improvements on Public Health.	...	95	...	...
28	Bombay Development Scheme	Bombay Development Scheme ...	...	2,74,69	...	...
29	Public Works Department	Capital outlay for Civil Works (P. W.) ...	...	...	...	82,91
30	Other Provincial expenditure	Other Provincial expenditure not charged to Revenue.	...	...	...	60
	TOTAL ...			6,07,51		85,94
	C.—Expenditure under Debt, Deposits and Remittance Head.					
31	Deposits and Advances		...	...	...	...
32	Loans and Advances bearing interest ...		...	4,06,48	...	...
	TOTAL ...			4,06,48	...	...
	D.—Expenditure in England.					
33	Secretary of State		...	17	...	4
34	High Commissioner		...	9,05	...	2,59
	TOTAL ...			9,22		2,63

Note.—(1) Demand No. 21 contains (*a*) 3,46 for Famine fodder operations, (*b*) 35 for expenditure on development of Boring and (*c*) 10,00 for interest on Capital outlay for Lloyd Barrage.

(2) Demand No. 24 contains 20,00 for reserve with Finance Department for unforeseen expenditure under various heads.

§ Includes 63,79 on account of establishment and tools and plant charges under Irrigation heads as shown below.

4,25—	× III	
6,43—	15	
53,11—	55	
63,79		

† Includes 14,23 on account of establishment under 60, Civil Works.

Memorandum explanatory of the figures under each Major Head of Revenue and Expenditure.

FINANCE DEPARTMENT.

INTRODUCTORY NOTE.

The accounts are presented in the same form as last year. It should be noted that the form is determined by the Government of India and that the Local Government is not competent to alter the form in any respect without the sanction of the Auditor General. Some important changes in the heads under which certain revenue and expenditure are required to be shown have been carried out in this budget by order of the same officer, for example, the transfer between Land Revenue and General Administration. Details have been given in subsequent notes.

2. In the final issue of the Civil Estimates of the current year 1923-24, the opening balance for the year is shown as Rs. 3,48 lakhs*. This balance subsequently improved to 4,02 lakhs. This improvement of 54 lakhs is due to the reduction of expenditure in all Departments in 1922-23 which amounted to not less than 71 lakhs, so that although there was a net fall in the revenue of 17 lakhs we were able to show a very substantial increase in the balance with which we opened the year. The reduction of 71 lakhs in expenditure occurs under Stamps 2, Forest 5, Interest on Irrigation Works 3, Irrigation 13, Jails 2, Police 7, Education 5, Public Health 5, Civil Works 4, Miscellaneous 8, Advance and Loan Account 16 and other heads 5, counterbalanced by minor increases amounting to 4. The net fall of 17 in revenue is due to decreases under Taxes on Income 12, Land Revenue (including Irrigation) 15, Stamps 13, Forest 7, Miscellaneous adjustments 14 and other heads 2, counterbalanced by increased revenue under Excise 16, Police 6 Interest 4, Scheduled Taxes 3, Public Health, Civil Works, Superannuation and Miscellaneous 2 each, Loan and Advances Account 6 and minor heads 3.

3. This improvement is reflected in the closing balance of the current year which taken at 3,60 lakhs in the budget is now estimated to be 4,27 lakhs. In addition to the improvement of 54 lakhs due to the transactions of 1922-23 there is further improvement of 13 lakhs in the closing balance which is explained below :—

A decrease in expenditure has occurred under Irrigation 4, General Administration 21, Administration of Justice 3, Jails 2, Police 7, Medical 3, Miscellaneous 6, Loan and Advance Account 20, and other heads 7, counterbalanced by increased expenditure under Land Revenue 16, Public Health 3, Superannuation 7, a net fall of 47 lakhs. There has also been a reduction in receipts under Land Revenue (including Irrigation) 62, Stamps 26, Forest 8, Administration of Justice 3, Loan and Advance Account 10 and other heads 3, counterbalanced by increases in revenue under Excise 14, Scheduled Taxes 10, Interest 5, Police 3, Superannuation 3, Miscellaneous 3, Miscellaneous adjustments 12 and other heads 3, a net reduction of 59 lakhs. 25 lakhs will be added to the balance by transfer from the Famine Insurance grant.

4. We expect therefore to start the next year with an opening balance of 4,27 lakhs. Within this total is included the Famine Insurance Fund which now amounts to about 89 lakhs. It also includes 1,08 lakhs which will ultimately have to be paid to the Government of India under our Provincial Advances and Loan Account. Under Devolution Rule 23, we are repaying to the Government of India the advances made from the pre-Reform Provincial Loan Account at the rate of 29 lakhs per annum. Our recoveries from the borrowers hitherto have been in excess of our repayments. But we expect next year to draw on this accumulation of 1,08 lakhs to the extent of 29 lakhs in repaying our instalment to the Government of India. The total therefore of ordinary balances available for immediate use in emergency is 2,30 lakhs. This we do not propose to touch.

* *Note.*—The figures given in this Note exclude the Development accounts.

5. The Famine Insurance Fund is under the Government of India Act being built up out of the savings from the annual budget grant for famine relief which may not be less than 63,60. The statute permits us to utilise any part of this annual provision for constructing protective irrigation works as well as for other famine expenditure and we took advantage of this permission during the current year to meet 32 lakhs expenditure on irrigation works out of this grant. This year, in view of the general desire that we should hasten the building up of our Famine Fund, we have determined to leave the whole provision under the head 43, Famine Relief, the only exceptional expenditure that will be met from this head being 10 lakhs towards the interest on the Sukkur Barrage Loan. Incidentally it may be mentioned that we obtain interest from the Government of India on our Famine Fund, but not at present on our ordinary balances.

6. Loan money is provided for ordinary expenditure (that is to say other than for Development, which is dealt with in the appendices) as follows :—

A. *Irrigation, 389 lakhs.*—This includes 328 lakhs for the Sukkur Barrage Scheme, and the balance is for the completion of the big irrigation works in the Deccan, and for minor works throughout the Presidency :

B. *Civil Works, 97 lakhs.*—A list of new works which we have decided to undertake from loan is attached. The remainder of the loan is for the completion of the works in progress :

C. Further capital expenditure is provided for under the following heads :—

	Rs.
Forests	2,43,000
Public Health	95,000
Excise	60,000

7. At the time of submitting the budget for the current year it was explained that while we continued to take advances from the Government of India to meet capital expenditure and were providing for regular repayment of those advances it was considered unnecessary to have an actual Sinking Fund Account, and a statement showing interest and sinking fund charges which were debited to each Department on account of unproductive expenditure from loans was submitted to the Council. It has now been determined that an actual sinking fund shall be established on account of the unproductive portion of our loan, and that each Department shall provide in its own departmental budget for its share of the sinking fund and of the interest due on the loan. Accordingly provision has been made under the expenditure head 21 and under deposit heads for the sinking fund. It has not been possible in this budget to show the distribution over Departments, since at the time of preparing the budget the actual expenditure on account of each department is not known. In future budgets the debit will be shown under the departmental heads. The total outstanding unproductive capital outlay from loan on Civil Works is 1,08,54. The provision of this fund will not only enforce economy on departments by creating an automatic break on demand for loans, but will at the same time by setting apart compulsory savings from revenue ensure that the safe limits of borrowing for unproductive works cannot be exceeded.

8. Coming now to the principal items in our budget, on the revenue side we anticipate Land Revenue receipts of 576 lakhs. This estimate, as does the current year's, includes extensive arrears of past years, and as reported in the current year's budget note, we cannot assume a normal land revenue of more than 507 lakhs. Under Excise there is an estimated increase from 402 lakhs in the current year's budget to 440 lakhs in the new budget, 23 lakhs of which is due to transfer to revenue of accumulated profits made in the manufacture of liquor. None of the other items calls for special comment, except under the head Irrigation. The changes therein are due to the account rules by which certain canals are from time to time transferred from the class of " works financed from revenue" to "works for which capital accounts are kept". Reference has already been made to the apparent changes

under the heads Land Revenue and General Administration (on the Expenditure side). This is purely an account transfer by which the Auditor General considered that the cost of certain village establishments would be more correctly allotted.

9. Enough has been said to indicate that the budget statement will prove that while our present financial position gives no cause for pessimism, yet it is equally clear that we have reached a stage at which our resources have ceased to maintain the steady rate of increase to which the pre-Reform provincial conditions had accustomed us, and that without additional sources of revenue we cannot further expand the administration. We have arrived at a balance of revenue and expenditure only by the most rigorous economy in all the Departments. It is of the utmost importance that we should retain the additional revenues which we obtain from the revised Stamp Act and Court Fees Act, the latter of which will expire with the current year.

G. WILES,

9th February 1924. Secretary to Government.

II, Taxes on Income.

10. Under revised rule 15 of the Devolution Rules the whole cost of income tax establishments is to be borne by the Central Government and Provincial Government is to receive from the Central Revenues a sum calculated at the rate of three pies in the rupee not on the assessed income for the year but on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. In view of the decrease in income-tax receipts it is unlikely that this Government will get anything on this account during the current and next years.

V and 5, Land Revenue.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Ordinary revenue	5,21,92	5,30,31	4,67,00	5,41,68
(2) Miscellaneous...	9,04	2,92	4,00	3,86
Total ...	5,30,96	5,33,23	4,71,00	5,45,54
Deduct—Portion of Land Revenue due to Irrigation.	62,97	47,00	62,00	60,50
Net Total ...	4,67,99	4,86,23	4,09,00	4,85,04
(3) Assessment of alienated lands less quit-rents.	94,04	93,48	95,38	95,39
(4) Recoveries of service payments ...	1,29	...	30	30
Total land revenue ...	5,63,32	5,79,71	5,04,68	5,80,73
Deduct—Refunds	−4,63	−4,60	−5,40	−4,95
Total ...	5,58,69	5,75,11	4,99,28	5,75,78

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Charges of District Administration ...	3,93	4,69	23,25	23,58
(2) Survey and Settlement ...	2,26	1,13	1,06	1,19
(3) Land Records	48,76	49,95	47,46	27,09
(4) Allowances to District and Village Officers.	97,35	96,65	98,55	...
(5) Compensations	14,31	16,45	15,65	15,65
(6) Works	20	...	6	...
(7) Exchange	23	34	25	15
(8) Charges on account of Encumbered Estates.	...	...	...	−11
	1,67,04	1,69,21	1,86,28	67,55
(9) Expenditure in England ...	45	68	54	35
Total ...	1,67,49	1,69,89	1,86,82	67,90

Revenue.

11. The decrease in the revised as compared with the budget for 1923-24 for ordinary land revenue (including miscellaneous) is due to the fact that the

rainfall of the current year was unsatisfactory for kharif as well as rabi crops. This has necessitated the grant of suspensions and remissions of land revenue on a large scale in almost all parts of the Presidency. The increase in the revised land revenue due to irrigation is due to the classification of certain canals under "55, Construction of Irrigation, Navigation, etc.," and the consequent increased credit of irrigation revenue under the head "XIII". Refund is based on the latest figures furnished by district officers. The increase of 1,90 in the Assessment of Alienated Lands less Quit Rents is mainly due to the introduction of revision settlements in certain districts of the Central Division. For recoveries of service payments 30 has been entered in the revised under this head in view of the latest actuals.

12. There is an increase of 12,31 in the ordinary land revenue (including Miscellaneous) for 1924-25 as compared with the budget estimate for 1923-24. The increase is due to the expected recovery during next year of the bulk of the suspensions of land revenue granted during the current year and also to the revision settlements introduced into certain talukas. The next year's estimates are based on the assumption that the season will be a normal one.

13. The figures of estimated demand, collections, remissions and suspensions of ordinary revenue for 1923-24 and 1924-25 are given below :—

	1923-24 (Revised). *		1924-25 (Budget). †	
Outstanding balance	1,20,19		92,98	
Demand	4,63,82		4,74,74	
		5,83,92		5,67,72
Collections	4,56,30		5,15,01	
Remissions	35,10		7,44	
		4,91,40		5,22,45
Balance { Suspensions	74,62		29,02	
Balance { Arrears	17,90		16,25	
		92,52		45,27

* These figures are based on the latest estimates furnished by Departmental officers in December 1923.
† These figures are based on the first estimates framed by the Departmental officers in September 1923.

Expenditure.

14. The increase in the revised as compared with the current year's budget is chiefly due to (*i*) the transfer to this head of a fixed amount of 18,78 being the portion debitable to "5, Land Revenue" of Charges of District Administration except of the Collectorate of Bombay, which are wholly provided under "22, General Administration", (*ii*) the proportionate increase in the remuneration of village officers owing to the introduction of revision settlements in certain districts in the Central Division, and (*iii*) new provision for small works executed by departmental agency which according to the new system of accounts is shown under each major head. On the other hand, the increase is counterbalanced by decrease in expenditure due to savings in the provision for (*i*) pay of officers and establishment under "Survey and Settlement", and (*ii*) pay and allowances to District and Village Officers. Expenditure in England formerly debited to each major head is now provided under separate Budget Heads "Expenditure in England under the control of the High Commissioner and the Secretary of State", but for the sake of comparison, the figures are given under each major head at the end of the estimates.

15. *Charges of District Administration.*—The increase in the budget of 1924-25 as compared with the budget of 1923-24 is mainly due to transfer to this head of a fixed amount of 18,78 being the portion debitable to "5, Land Revenue"

of Charges of District Administration except of the Collectorate of Bombay, which are wholly provided under "22, General Administration". Charges on account of the Encumbered Estates in Sind which were hitherto provided under this minor head have been transferred with effect from 1924-25 to a new minor head. These charges are covered by a contribution from the Encumbered Estates, the amount of which is directly deducted from expenditure. The amount of contribution is generally higher than the immediate charges, as an extra amount is recovered on account of contributions for leave allowances and pension. The charges on account of Encumbered Estates for the year 1924-25 amount to 1,06 and the contribution to be recovered from the Estates is estimated at 1,17. This accounts for a *minus* entry of 11 against minor head No. (8).

16. *Survey and Settlement.*—The slight increase is chiefly due to the grant of usual increments of pay to officers.

17. *Land Records.*—The large decrease is due to the transfer to the head "22, General Administration" in accordance with the ruling of the Auditor-General, of the charges on account of the pay and allowances to District and Village Officers. But for this transfer there would have been an increase under this minor head owing to increase in expenditure for akarband work and City Survey maintenance establishments and for pay of officers, establishment, allowances and contingencies.

18. *Allowances to District and Village Officers.*—The whole of this minor head has been transferred to "22, General Administration".

19. *Compensations.*—The decrease is due to decreased provisions for inams not exceeding Rs. 5,000 and for village servants useful to communities and devasthans. It is partly counterbalanced by increases in the provisions for District and Village Officers and miscellaneous land revenue compensations.

20. *Expenditure in England.*—The budget provides for expected charges on account of freight and value of Europe stores for the Photozinco Office and payment of leave allowances and law charges in England.

VI and 6, Excise.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
License and distillery fees and duties for the sale of liquors and drugs.	3,79,97	3,61,79	3,75,36	3,75,38
Gain on sale proceeds of excise opium ...	17,17	18,00	16,50	17,00
Hemp drugs—Ganja, Bhang and Charas.	26,53	25,52	27,09	27,33
Fines, confiscations and miscellaneous....	3,18	1,20	1,82	1,60
Gain on sale proceeds of country spirits...	...	...	...	23,34
Deduct—Refunds	−4,06	−4,70	−4,70	−4,75
Total ...	4,22,79	4,01,81	4,16,07	4,39,90

Expenditure (Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Rev at Estim e, 1923-24.	Budget Estimate, 1924-25.
Superintendence	...	...	...	62
Presidency Establishment	−28	−6	−6	1,97
District Executive Establishment ...	17,58	19,13	19,13	18,18
Distilleries	5,25	...	...	...
Excise compensations	9,96	19,72	19,72	10,97
Exchange	9	7	3	16
Total ...	32,60	38,86	38,82	31,90
Expenditure in England	16	14	5	36
Grand Total ...	32,76	39,00	38,87	32,26

Revenue.

21. *Licenses and Distillery Fees, etc.*—The increase of 13,57 in the revised as compared with the current year's budget occurs mainly under (1) country spirit vend and license fees, (2) tree tax receipts, (3) vend fees for sale of toddy, (4) duty on Indian-made beer, (5) pass fees on foreign liquor and (6) opium vend fees, partly counterbalanced by a fall in (1) still-head duty and (2) duty on Indian-made wines and spirits. The increase of 13,59 in the ensuing year's estimate as compared with the current year's budget is due to higher receipts anticipated under country spirit, toddy and opium vend fees, toddy tree tax receipts, duty on Indian-made beer and pass fees on foreign liquor partially counterbalanced by a fall in still-head duty. The new budget follows as far as possible the current year's revised with variations where necessary.

22. *Gain on sale-proceeds of excise opium.*—The decrease of 1,50 in the revised as compared with the current year's budget is due to the high price of the drug and the consequent decline in consumption. The ensuing year's budget is based on the progress of actuals.

23. *Hemp Drugs.*—The increase of 1,57 in the revised as compared with the current year's budget occurs under vend fees. The increase of 1,81 in the ensuing year's estimate as compared with the current year's budget is due to higher receipts anticipated under duty on ganja and under hemp drugs vend

fees and is based on the progress of actuals. It also allows for the contemplated enhancement from 1st April 1924 of the duty on charas in Sind from Rs. 50 to Rs. 60 per seer.

24. *Fines, confiscations and miscellaneous.*—The receipts under this head are fluctuating. The increase of 62 in the revised as compared with the current year's budget is based on the latest actuals as furnished by the departmental officers. The increase of 40 in the ensuing year's estimate as compared with the current year's budget calls for no remark.

25. *Gain on sale-proceeds of country spirit.*—This represents the difference between the price (*ex* duty) at which country spirit is supplied to retailed vendors and the supply rate paid to distillery contractors. The receipts include arrears from the year 1921-22. Hitherto they were included in the general balances of Government but it has been decided to open a separate head. The figure 23,34 adopted for the purpose is approximate and subject to modification.

Expenditure.

26. *Superintendence and Presidency Establishment.*—In the current year the expenditure under the first minor head which includes the Personal Assistant to the Commissioner of Customs, Salt and Excise and the Commissioner's clerical establishment as well as the expenditure under the second head appear under "3, Salt" the provincial share (4/9th) being subsequently transferred to "6, Excise". The share so transferred is shown under the minor head "District Executive Establishment." The *minus* entry in 1922-23 (accounts) and 1923-24 (budget and revised) against the minor head "Presidency Establishment" represents the recovery from the Bombay Municipality of the leave and pension contribution in respect of the tobacco establishment which is under the control of the Superintendent of Salt and Excise, Bombay Sub-division. With effect from 1st March 1924 the Salt and Excise establishments in the Presidency proper will be separated. The necessary provision has therefore been shown against the two minor heads. The amount under "Superintendence" represents two-thirds of the expenditure on account of the Commissioner of Customs, Salt and Excise and his Personal Assistant and office establishment. At present the pay and allowances of the Commissioner and his menial establishment and contingent charges of his office are debited wholly to 1, Customs (Central) and the pay and allowances of his Personal Assistant and clerical establishment are divided between "3, Salt" and "6, Excise" in the proportion 5 : 4. The excise share appears under "District Executive Establishment." The provision for 1924-25 shown under "Presidency Establishment" represents the cost of the Excise establishment in the Town and Island of Bombay.

27. *District Executive Establishment.*—The decrease in the ensuing year's estimates as compared with the current year's budget is due to the fact that the provision for the Presidency Excise establishment and for the Commissioner's Personal Assistant and the clerical establishment which now appears under "District Executive Establishment" will with effect from 1st March 1924, be shown under the first two minor heads as stated above. Inclusive of this provision the total comes to 20,77, *i.e.*, an excess of 1,70. Out of this increase 1,23 is due to the contemplated reorganization of the Combined Salt, Excise and Opium Department in Sind and revision of the ratio of distribution of the expenditure of this Department under which the share debitable to "6, Excise" will be raised from 3/7 to 3/4. The remaining increase is due to incremental salaries, provision (16) for the revision of the pay of Superintendents of Excise and increase from 18 to 37 of the amount transferred from "22, General Administration" on account of establishment charges of Collectors for excise work. But for this, there would have been a decrease owing to the separation of the Salt and Excise establishments in the Presidency proper.

28. *Excise compensations.*—The current year's budget includes 9,51 for the adjustments for the years 1914-15 to 1919-20 in respect of the Abkari revenue and for the quinquennium ending 1920-21 in respect of the hemp drugs revenue of the amounts of compensation paid to Indian States for the lease of their

Abkari and hemp drugs revenues in accordance with the terms of the agreements entered into with them. Against this the provision for 1924-25 is 75 on account of the adjustment of hemp drugs lease accounts for the years 1921-22 to 1923-24.

29. *Expenditure in England.*—The provision under this minor head is intended mainly for leave allowances payable in England and varies with the number of officers on leave. The decrease in the current year's revised and increase in the ensuing year's budget is due to this.

30. *Exchange.*—The variations under this minor head follow those under the foregoing minor head.

VII and 7, Stamps.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
A.—Non-Judicial.				
Sale of General Stamps	85,02	90,00	81,60	87,93
Duty on impressing documents ...	9,44	10,00	7,70	8,10
Fines and Penalties	33	35	36	32
Miscellaneous	1,75	1,00	88	80
Total A.—Non-Judicial Stamps ...	96,54	1,01,35	90,54	97,15
Deduct—Refunds	−1,70	−1,35	−1,80	−1,65
Total ...	94,84	1,00,00	88,74	95,50
B.—Judicial.				
Sale of Court Fee Stamps	83,27	91,40	93,30	92,62
Fines and Penalties	3	5	2	4
Miscellaneous	1	1	1	1
Total B.—Judicial Stamps ...	83,31	91,46	93,33	92,67
Deduct—Refunds	−1,53	−1,46	−2,07	−1,67
Total ...	81,78	90,00	91,26	91,00
Receipts from the Bombay Entertainments Duty Act	...	16,35	...	...
Grand Total ...	1,76,62	2,06,35	1,80,00	1,86,50

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
A.—Non-Judicial.				
Superintendence	83	1,09	89	83
Charges for the sale of General Stamps ...	1,31	1,68	1,40	1,69
Total A.—Non-Judicial ...	2,14	2,77	2,29	2,52
B.—Judicial.				
Superintendence	83	1,08	88	83
Charges for sale of Court Fees Stamps ...	30	28	32	31
Total B.—Judicial ...	1,13	1,36	1,20	1,14
Exchange ...	...	73	59	87
	3,27	4,86	4,08	4,53
Expenditure in England ... ... (Stamps and plain papers supplied from Central Stores).	32	1,46	1,30	2,00
Total ...	3,59	6,32	5,38	6,53

Revenue.

31. The current year's estimate includes 16,35 on account of receipts from the Bombay Entertainments Duty Act. In the next year's estimate this item has been provided under a new head "IX-A, Scheduled Taxes". Excluding this provision the revised estimate as compared with the sanctioned estimate shows a decrease of 10,00 which is mainly due to decrease in the sale of General Stamps and in the duty on impressing documents. This decrease is due to the general depression in trade. The next year's estimate is higher than the current year's revised by 6,50.

32. This estimate is based on the assumption that the trade conditions may not remain throughout the next year what they now are. Besides, some additional receipts are anticipated from the increased process fees in Sind and from increased sale of insurance stamps on account of the Workmen's Compensation Act which will come into force from 1st July 1924.

Expenditure.

33. Excluding from the current year's budget the provision of 35 on account of establishment charges for the administration of the Bombay Entertainments Duty Act which has been separately shown in the next year's budget under "9-A, Scheduled Taxes" the revised estimate shows a decrease of 59 which is mainly due to anticipated savings under 'Superintendence', smaller expenditure on sale of general stamps and transfer of 10 from the provision of "Expenditure in England" to the head "9-A, Scheduled Taxes". The increase in the next year's budget as compared with the current year's budget and revised estimates is mainly due to a greater provision under "Expenditure in England" and "Charges for sale of General Stamps". The provision under the former head is necessary as nearly two years' stock of stamps is to be received during the next year in order to avoid any possibility of shortage of stamps occurring during the period which may elapse between the termination of the contract with Messrs. De la Rue and Company (which takes place on 31st December 1924) and the commencement of the production of stamps in India. The increased provision under "Charges for sale of General Stamps" is required as stamp vendors in the mofussil have been allowed to sell stamps up to the value of Rs. 75 instead of Rs. 50 which will enable them to earn greater discount.

VIII and 8, Forest.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Timber and other produce removed from the forests by Government agency ...	23,92	36,75	28,42	37,53
Timber and other produce removed from the forests by consumers or purchasers.	43,32	44,42	43,47	41,51
Drift and waif wood and confiscated forest produce	3	3	3	3
Revenue from forests not managed by Government	11	10	20	11
Miscellaneous	3,07	1,82	3,00	2,02
Deduct—Refunds ...	−8	−33	−12	−12
Total ...	70,37	82,79	75,00	81,08

Expenditure (Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Conservancy and works	16,14	20,46	21,30	22,94
General direction			78 }	1,05 }
Establishments	23,22	26,03	23,77 }	25,43 }
Interest on capital outlay not charged to revenue	11	...	...	...
Exchange	23	34	35	31
	39,70	46,83	46,20	49,73
Expenditure in England	44	68	76	72
Total ...	40,14	47,51	46,96	50,45

Revenue.

34. *Timber and other produce removed from the forests by Government agency.*—The decrease (8,33) in the revised estimate is due to the slump in the timber market as a result of which the depôt sales have not fetched as much as was expected. The decrease is also due to the discontinuance of the fuel contract by the Hyderabad Municipality and to the sale of trees standing in High Forests for exploitation by purchasers, the resultant revenue being credited to the sub-head "Timber and other produce removed from the forests by consumers or purchasers". The system of departmental exploitation of these high forests in Kanara is to be resumed next year. The estimate for 1924-25 is based on the current year's budget and shows an increase of 78. It allows for the extra revenue (1,35) expected from the intensive departmental exploitation of High Forests in Kanara, Northern Division and in Sind.

35. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (95) in the revised estimate is due to the poor prices obtained in Thana for forest and Gurucharan coupes. The decrease has been partly counterbalanced by better prices for coupes realised in Northern Division, Kanara, West Khandesh and Kolaba, by outstandings of past years recovered in

Central, Western and Northern Divisions of Kanara and by the enhancement of grazing fees in Kolaba and Bijapur. The next year's budget estimate shows a decrease of 2,91 as the system of selling trees standing in Kanara High Forests which has not worked very satisfactorily is to be abandoned and departmental exploitation resumed.

36. *Miscellaneous.*—The increase (1,18) in the revised estimate is due to the payment of fines by contractors and to larger receipts from the compounding of offences. The increase of 20 in the next year's budget estimate is based on actuals.

Expenditure.

37. *A.—Conservancy and works.*—The increase (84) in the revised estimate is due mainly to the extension of departmental exploitation and to the cost of supplying sawn timber to the Railways and the Military Department which was not fully budgetted for. As compared with the current year's budget the next year's estimate shows an increase of 2,48. The increase is due to the larger provision required (1) for supply of sawn material to Railways and for departmental fellings to be undertaken on a more extensive scale in Kanara, Sind, Dangs and Peint, (2) for purchase of sawmill stores and (3) for full supply of uniforms to the subordinate establishment, the next year being the first year of the contract period of four years.

38. *B.—Establishments.*—The decrease (1,48) in the revised estimate (which includes the charges under the minor head "General Direction") is mainly due to the savings expected in the provision for leave allowances of the subordinate establishment and to the reduction of establishments. The next year's budget estimate shows an increase of 45 which is mainly due to larger provision for salaries on account of periodical increments.

39. The estimate of 50,45 for 1924-25 is exclusive of 2,43 for productive works to be financed out of loan funds. The corresponding provision in the current year's budget is 6,68.

IX and 9, Registration.

Revenue.

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
Fees for registering documents ...	12,51	13,23	11,92	12,68
Fees for copies of registered documents	27	31	27	28
Miscellaneous	29	41	36	39
Deduct—Refunds	— 5	— 10	— 5	— 10
Total ...	13,02	13,85	12,50	13,25

Expenditure (Transferred).

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
Superintendence	30	36	37	37
District charges	7,11	7,07	6,41	6,95
Exchange	...	...	4	3
	7,41	7,43	6,82	7,35
Expenditure in England	...	...	9	7
Total ...	7,41	7,43	6,91	7,42

Revenue.

40. The decrease in the current year's revised and in the next year's budget estimates is due to the general depression of trade.

Expenditure.

41. The decrease in the current year's revised estimate as compared with the budget is mainly due to the transfer of 10 for the construction of a photo shed from "9, Registration" to "41, Civil Works" and saving in the grants for temporary establishment and pay of Sub-Registrars and clerks on account of the introduction of the photocopying system.

IX-A and 9-A, Scheduled Taxes.

Receipts.

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
Entertainments tax	2,66	...	10,12	10,50
Deduct—Refunds	...	...	—2	—2
Total ...	2,66	...	10,10	10,48

Expenditure.

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
Establishment for the administration of the Bombay Entertainments Duty Act	...	...	18	20
Exchange	...	...	5	4
	...	...	23	24
Expenditure in England	...	...	10	10
Total	...	...	33	34

42. *Receipts.*—The Bombay Entertainments Duty Act came into force from February 1923 and the estimate of 16,35 was merely a very rough estimate. This accounts for the difference between the current year's sanctioned and the revised estimates. The revised estimate is based on the actuals for the first eight months and on anticipated receipts for the remaining four months. The next year's estimate is based mainly on the revised estimate of the current year.

43. *Expenditure.*—Excluding the provision of 10 made under "Expenditure in England" on account of Entertainment Duty Stamps the revised estimate shows a decrease of 12 in the expenditure mainly because the sanctioned estimate includes provision for two Supervisors for Bombay City whereas from the experience of the working of the Act, only one Supervisor is found sufficient for the City for the present. Also, in Karachi and Sholapur the additional establishment entertained during the current year has been discontinued as it is found that the work can be done by the existing clerical staff of the Collectors concerned.

44. The next year's estimate is slightly higher than the current year's revised estimate principally on account of the increase in the conveyance allowance of the Supervisor and entertainment of an additional Inspector for Bombay City for more efficient supervision in the interests of Government revenue.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

45. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi* commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worth while examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi* commercial undertaking is whether the work is remunerative or the reverse and it is therefore essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

46. The works for which Capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works, separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

47. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

48. The capital invested on the work includes (1) direct charges, *i.e.,* cost of works, Establishment and Tools and Plant, (2) indirect charges, *i.e.,* capitalised value of abatement of land revenue occupied by works and leave and pension allowances of establishment and (3) all arrears of simple interest, if any, *i.e.,* balance of total interest over total net revenue. This capital cost is commonly known as " sum at charge ".

49. As soon as the work commences to earn revenue a Revenue account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

50. Turning to the sub-divisions Productive and Unproductive works it may be observed that if the net revenue from a Capital work is expected to repay after 10 years from its completion the annual interest charges on the capital invested, *i.e.*, sum at charge at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive " otherwise it is treated as " Unproductive ". If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of 10 years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

51. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Insurance Grants or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "55" only. This major head,is however intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the

major head "55" and the amounts thus deducted from this head are booked, without details of works, under the major head "16-A Financed from Famine Insurance Grants" and "B—Financed from ordinary Revenues" according to the source from which funds are provided. The head "16" is therefore purely a transfer head. The net total of the major head "55" after the deductions above referred to have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues. In this budget all the expenditure is to be met from loan.

52. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head "XIII-Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "55" mentioned above.

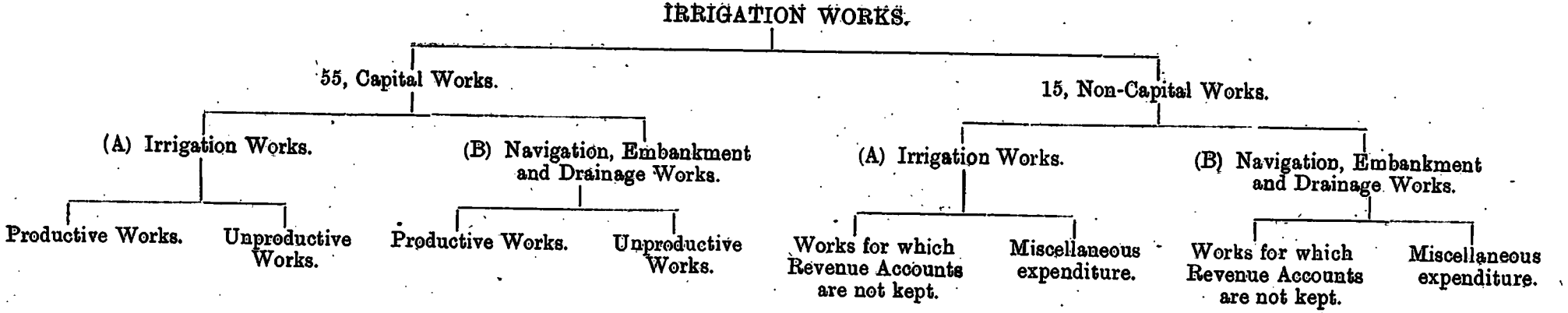
53. In the Budget Estimates of Revenue for Irrigation Works under the above mentioned head "XIII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated *NET* revenue, as the essential matter financially is the *net*, and not gross, revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all other respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

54. There is one more *minus* entry to be made in the Budget Estimates of Revenue under the head "XIII" before the *net* revenue is shown and that is the "Refunds of Revenue". In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

55. The interest on capital expenditure is met from ordinary revenues and is shown under the head "14 Interest on works for which Capital Accounts are kept."

56. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each. All expenditure upon such works whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head "15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi* commercial works, and therefore they are shown under the expenditure head "15". The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head, "Miscellaneous Expenditure" all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Insurance Grants.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head "15" mentioned above without reference to the source from which the funds are provided and it is necessary therefore, as in the case of the major head "55" for capital works, to deduct at the foot of the account of the major head "15" a lump sum showing the amount financed from the Famine Insurance Grants, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "15 (1) Other

Revenue Expenditure financed from Famine Insurance Grants " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue Head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the Budget Estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.



Definitions—1. "*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi* commercial basis. The capital expenditure is accounted for under the head "55", and funds for the works are provided from three sources (1) Ordinary Revenue, (2) Famine Insurance Grants and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII."

2. "*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15". Any revenue realised from them is credited to the head "XIV".

XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

57. The revenue from irrigation works includes (*a*) direct receipts from sales of water, plantations and other canal produce, etc., and (*b*) the portion of land revenue due to irrigation in respect of productive and unproductive works.

The Note at paragraphs 45—56 explains the system of accounts under this head.

58. The budget and revised estimates of revenue for the current year and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Gross Revenue	91,28	72,09	91,00	89,66
Deduct—				
Working Expenses ...	38,95	27,88	32,34	41,01
	52,33	44,21	58,66	48,65
Expenditure in England ...	5	31	31	33
Net revenue ...	52,28	43,90	58,35	48,32

59. The increase in gross revenue of 18,91 in the revised as compared with the budget estimate for 1923-24 is due to the transfer of a large number of canals from the head "15—Other Revenue Expenditure financed from Ordinary Revenue" to the head "55—Construction of Irrigation, Navigation, Embankment and Drainage Works" and the consequent credit of the revenue derived from these canals to the head XIII. The increase of 4,46 in "Working Expenses" is due to additional charges on account of establishment and tools and plant charges.

60. The increase in gross revenue of 17,57 in the budget estimate for 1924-25 as compared with that for 1923-24 is due to (*a*) the transfer of certain canals from the head "15—Other Revenue Expenditure financed from Ordinary Revenues" to the head "55—Construction of Irrigation, Navigation, Embankment and Drainage Works" and the consequent credit of their portion of land revenue to the head "XIII", (*b*) extended cultivation under the main canals in the Deccan and (*c*) sale proceeds of lac on the Jamrao canal.

61. The increase of 13,13 in Working Expenses is due to larger provision having been made for works and repairs on account of transfer of a large number of canals from the head "15" to the head "55" and the consequent debit of the "Working Expenses" of these canals to the head "XIII".

XIV, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

62. The revenue under this head for works for which no capital accounts are kept include only receipts from sales of water, plantations and other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation.

The budget and revised estimates for 1923-24 and the budget estimate for 1924-25 are as shown below :—

Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
97	1,40	1,00	90

63. The decrease of 40 in the revised estimate as compared with the budget estimate for 1923-24 is due to the transfer of a number of canals in Sind from the head "15—Other Revenue Expenditure financed from Ordinary Revenue" to the head "55—Construction of Irrigation Works". Consequently the revenue formerly credited to the head "XIV" is now shown under the head "XIII". The decrease of 50 in the budget estimate for 1924-25 as compared with the budget estimate for 1923-24 is also due to the same cause.

14, Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Expenditure ...	42,73	50,03	49,33	63,12

64. Under Rule 24 of the Devolution Rules the capital sum spent by the Governor-General in Council upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is to be treated as an advance made to the local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at the rate of 5·48 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,44 and this amount is included separately under the head 19, *Interest* as interest on the advance in respect of Irrigation Capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head 19, *Interest.* The head 14, *Interest* is merely a *pro forma* head to show the interest liabilities on Irrigation expenditure and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head 19, *Interest.* The actual provision made in the budget for Interest on account of Irrigation Schemes amounts to 51,99 as shown below :—

(i) Interest payable under Devolution Rule 24	32,44
(ii) Interest at 5·48 per cent. on the capital outlay (8,21) for 1921-22	45
(iii) Interest at 5·48 per cent. on the capital outlay (69,50) for 1922-23	3,81
(iv) Interest at 5·48 per cent. on the estimated capital outlay (84,68) for 1923-24	4,64
(v) Interest at 5·48 per cent. on half of the estimated outlay (1,94,41) for 1924-25	10,65
	51,99

The budget estimate of 50,03 was framed as shown below :—

	Budget Estimate, 1923-24.
Interest at 3·3252 per cent. on total capital outlay (7,62,51) on Irrigation Major Works (direct charges) to end of 1916-17...	25,35
Interest charges at 6·1038 per cent. on total capital outlay (1,30,95) on Irrigation Major Works for the years 1917-18 to 1920-21	7,99
Interest charges at 3·3252 per cent. on total capital outlay (1,30,58) on Minor Works up to the end of 1916-17 ...	4,34
Interest charges at 6·1038 per cent. on total capital outlay (5,26) on Minor Works during 1917-18 to 1920-21 ...	32
Interest charges at 6·1038 per cent. on total capital outlay for 1921-22	3,06
Interest charges at 6·1038 per cent. on the estimated capital outlay for 1922-23	3,97
Interest charges at 6·1038 per cent. on one-half of the estimated capital outlay for 1923-24	2,52
Interest charges on capital cost of old works transferred from the head 15 to the head 55	2,48
	50,03

65. The revised estimates for 1923-24 and the budget estimates for 1924-25 are framed as follows :—

	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Interest charges at 3·3252 per cent. on the capital outlay (7,62,51) on Irrigation Major Works (direct charges) to end of 1916-17 ...	25,35	25,35
Interest at 5·48 per cent. on capital outlay (1,30,95) on Irrigation Major Works for the years 1917-18 to 1920-21 ..	7,18	7,18
Interest charges at 3·3252 per cent. on capital outlay (1,52,43) on Minor Works to the end of 1916-17	5,07	5,07
Interest charges at 5·48 per cent. on capital outlay (58,85) from 1917-18 to 1921-22	3,22	3,22
Interest charges at 5·48 per cent. on capital outlay (69,50) for 1922-23	3,81	3,81
Interest charges at 5·48 on half of estimated outlay (57,34) for 1923-24	3,14	...
Interest charges at 5·48 on estimated outlay (1,14,68) for 1923-24	...	6,28
Interest charges at 5·48 on half of estimated outlay (1,94,41) for 1924-25	...	10,65
Interest charges on capital outlay on works to be transferred from the head 15 to 55	1,56	1,56
	49,33	63,12

The increase of 13,09 in the budget estimate for 1924-25 as compared with that for the current year is due to the commencement of the Lloyd Barrage and Canals Project and the consequent increase in expenditure in 1924-25.

66. The decrease of 70 in the revised estimate for 1923-24 as compared with the budget estimate for the same year is due to the rate of interest now charged being less than that taken into account in framing the budget.

15, Other Revenue Expenditure financed from Ordinary Revenues—P. W. Department.

Expenditure (Reserved).

The Note at paragraphs 45—56 explains the system of Irrigation accounts under this head.

67. The budget and revised estimates under this head for the current year and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Gross expenditure	29,82	44,78	40,02	30,90
Duduct amount financed from the Famine Insurance Grants debitable to the head 15 (1)	...	2,00	2,00	...
Net amount charged to Ordinary Revenues	29,82	42,78	38,02	30,90
Expenditure in England	51	15	38	30
Total ...	30,33	42,93	38,40	31,20

68. The decrease of 4,53 in the revised estimate as compared with the budget estimate for 1923-24 is due to savings in the grants for certain works. The decrease of 13,73 in the budget estimate for 1924-25 as compared with that for the current year is due to the transfer of a large number of canals in Sind from the head 15, Other Revenue Expenditure financed from Ordinary Revenues ' to the head ' 55, Construction of Irrigation, Navigation, Embankment and Drainage Works '. Consequently, the provision for ' working expenses ' of these canals, which was formerly made under the head ' 15 ' is now made under the head ' XIII, Irrigation—Navigation, Embankment and Drainage Works '.

15, Other Revenue Expenditure financed from Ordinary Revenues—Civil.

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Expenditure	23	20	20	23

69. The expenditure under this head is in respect of small irrigation tanks in charge of the Revenue Department. The increase of 3 in the ensuing year's budget as compared with that for the current year is due to an increased provision for the Northern Division.

15 (I), Other Revenue Expenditure financed from Famine Insurance Grants.

The Note at paragraphs 45—56 explains the system of Irrigation accounts under this head.

70. A provision of Rs. 2 lakhs has been made under this head in the current year's budget estimate. No provision has been made under this head in the ensuing year's budget estimate as the whole of the expenditure on works classed under the head '15' is to be met from Ordinary Revenues.

16A, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Expenditure (Reserved).

Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
.....	30,00	30,00	.....

Please see Note at paragraphs 45—56.

71. A provision of Rs. 30,00 has been made under this head in the current year's budget estimate. No provision has been made under this head in the ensuing year's budget estimate.

XVI and 19, Interest.

Revenue.

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Interest on loans and advances by Provincial Governments	16,30	20,84	15,68
(2) Interest on arrears of revenue	11	20	17
(3) Interest on loans granted by Bombay Development Department	79,48	79,86	1,14,42
(4) Miscellaneous—			
Ordinary	2	59	2
Development	4,24	4,21	4,19
(5) Refunds	−10	−1,08	−48
Total ...	1,00,05	1,04,62	1,34,00
Ordinary	16,33	21,53	15,86
Development	83,72	83,09	1,18,14

Expenditure (Reserved).

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Interest on Provincial Loan.			
(1) Development	66,64	66,64	66,64
Other items.			
(2) Interest payable to Central Government on—			
(*a*) Advances on account of Provincial Loan Account	12,02	11,94	10,61
(*b*) Advances in respect of Irrigation Capital expenditure	33,25	32,44	32,44
(*c*) Other advances	83,77	85,07	1,54,44
(3) Management of debt (Development) ...	3.00	3,00	3,00
Total ...	1,98,68	1,99,09	2,67,13
Deduct—Interest transferred to Commercial Departments	−50,03	−49,33	−63,12
Deduct—Interest met from Famine Insurance Fund	...	...	−10,00
Net Total ...	1,48,65	1,49,76	1,94,01
Ordinary	15,47	15,10	9,38
Development	1,33,18	1,34,66	1,84,63

Revenue.

72. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan Account. This account, the capital transactions of which are outside the ordinary budget figures, provides for the grant of loans to agriculturists, local bodies, Indian States, etc. The present rate of interest is generally $8\frac{1}{3}$ per cent. but is less in certain special cases. Interest on arrears of revenue is also credited to this head.

73. The increase in the revised estimates in (1) for current year as compared with the budget estimate for the current year is mainly under "Interest on advances to cultivators" and has been partially counterbalanced by the decrease under the sub-head "Interest on loans to Indian States" on

account of the closing of the loan account of Idar State. The decrease in the next year's estimate as compared with the current year's is partly due to the decrease in outstanding advances and partly to the estimates of recoveries of interest on advances to cultivators being low in view of the unfavourable condition of the last season.

74. *Refunds.*—The increase in the current year's revised and next year's budget estimate as compared with the current year's budget is due to the refund of income tax allowed to the Presidency Corporations in connection with interest on loans advanced out of Development Funds.

75. The other items of the Bombay Development Department shown under this head are discussed in the accompanying memorandum.

Expenditure.

76. In accordance with the change in classification of accounts interest on Provincial loans and interest payable to Central Government (*a*) on advances on account of Provincial loan accounts, and on advances in respect of Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules respectively and (*b*) on other advances, is to be debited to "19, Interest on Ordinary Debt." Charges on account of management of Debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the division "Deduct—Interest transferred to Commercial Departments" for the amount shown as expenditure under the head "14, Interest on works for which capital accounts are kept".

77. The expenditure of the Bombay Development Department shown under this head is explained in the accompanying memorandum.

78. *Interest payable to Central Government on advances on account of Provincial Loan Account.*—The decrease in the next year's estimate as compared with the current year's budget is due to the balance of the Provincial Loan Account being reduced. The rate of interest charged to the Local Government is 4·78155.

79. *Interest on advances in respect of Irrigation capital expenditure.*—The interest is calculated at the rate of 3·3252 on the capital outlay of 7,62,51 and at 5·48 on 1,28,09.

80. *Interest on other advances.*—Interest to be paid to the Government of India on the advances made and to be made by them for Development and other purposes is debited to this minor head. The figures for ordinary purposes are as follows :—

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Advances of 1921-22	5,85	5,85	5,85
Do. 1922-23	9,50	9,50	9,50
Do. 1923-24	4,88	4,70	9,40
Do 1924-25	...	...	14,70
	20,23	20,05	39,45

The rate of interest on the advances drawn up to the end of 1922-23 is 6½ per cent. and on the advances drawn and to be drawn with effect from 1923-24 is 6 per cent. The decrease in the revised estimate as compared with the current year's budget is due to the fact that the former provides interest at 6 per cent. for six months on the advance of 1,56,71 which is the revised estimate of advance to be obtained from Govenment of India whereas the latter provides interest at 6½ per cent. on the amount of advance then estimated. The next year's budget contains interest for 12 months on the advance of 1,56,71 to be taken this year and for six months on the proposed advance of 4,89,95.

81. *Deduct—Interest transferred to Commercial Departments.*—The figures are explained under " 14, Interest on works for which capital accounts are kept ".

82. *Deduct—Interest met from Famine Insurance Fund.*—The figure is explained under " 43-A," Famine Relief."

21, Sinking Funds.

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Development	9,39	9,39	9,39	9,39
Ordinary	...	...	...	7,68

83. A provision of 9,39 equal to one per cent. of the loan of 9,38,91 raised in 1920-21 in connection with the Development of Bombay has been made in the current year's budget to form a depreciation fund. This has been repeated in next year's budget.

84. In the Introductory note it has been explained that it has been decided to maintain a regular Sinking Fund for the amortisation of the unproductive portion of the advances obtained from the Government of India for ordinary purposes. The provision of 7,68 made in the next year's budget represents the contribution for the current and next year necessary for a Sinking Fund improving at approximately 4 per cent. interest for 15 years. As the actual classification of unproductive works into 15 years' or 30 years' category was not ready at the time of the preparation of the budget, the contribution has been calculated on a 15 years' basis. Before actual investment is made, the amount will be re-calculated on a 15 or 30 years' basis according to the class of work.

22, General Administration.

Expenditure (Partly Reservea and Partly Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
A.—*Heads of Provinces.*				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor...	33	32	32	31
Staff and household of the Governor ...	5,72	7,20	6,21	6,72
Expenditure from contract allowance ...	1,00	1,00	1,00	1,00
Tour expenses	1,36	80	1,07	80
Executive Council	2,71	2,69	2,69	2,70
Ministers	2,04	1,54	1,54	1,54
Total, Heads of Provinces ...	14,36	14,75	14,03	14,27
B.—*Legislative Bodies.*				
Salary of the President and Deputy President ...	39	39	39	39
Provincial Legislative Council ...	1,13	2,84	2,07	1,52
Total, Legislative Bodies ...	1,52	3,23	2,46	1,91
C.—*Secretariat and Head-Quarters Establishments.*				
Civil Secretariat	16,28	16,24	15,69	17,43
Local Fund Audit Department ...	1,38	1,69	1,50	1,58
Director of Land Records	58	62	58	57
Total, Secretariat and Head-Quarters Establishments ...	18,24	18,55	17,77	19,58
D.—*Commissioners.*				
Commissioner in Sind	2,55	2,58	2,65	2,80
Commissioners	2,85	3,35	3,15	3,39
Total, Commissioners ...	5,40	5,93	5,80	6,19
E.—*District Administration.*				
General Establishments	73,03	72,36	51,00	1,88,27
Sub-Divisional Establishments ...				
Other Establishments	...	...	...	
Total, District Administration ...	73,03	72,36	51,00	1,88,27
F.—*Discretionary Grants.*	25	17	33	34
Exchange	1,45	1,50	2,06	1,57
Grand Total ...	1,14,25	1,16,49	93,45	2,32,13
Expenditure in England ...	2,75	3,02	4,54	3,64
Final Grand Total ...	1,17,00	1,19,51	97,99	2,35,77

85. *Staff and Household of the Governor.*—The decrease in the revised estimate of 1923-24 is mainly due to (i) transfer of the provision of 25 on account of Presents and Charities by His Excellency the Governor to the head "F—Discretionary Grants by Heads of Provinces", (ii) non-utilisation of the provision of Rs. 37,760 for furniture for new buildings at Government Houses, and (iii) savings anticipated under different units of appropriation under this head especially in the provision for Inauguration Grant for Furniture and Carpets. The decrease in the budget of 1924-25 as compared with the budget of the current year is chiefly due to the provision of 25 for Presents and Charities having been made under a different head and to a reduction in the provision for Inauguration Grant for Furniture and Carpets. As an expenditure of Rs. 30,000 is expected to be incurred during the current year from this Grant, the balance of Rs. 60,070 has again been provided in next year's budget.

86. *Tour Expenses.*—The increase in the revised as compared with the current year's budget is due to additional grants sanctioned during the current year under this head to meet extra tour expenses and expenditure for special trains for His Excellency the Governor.

87. *Legislative Council.*—The decrease in the revised of 1923-24 as compared with the budget of the same year is mainly due to savings anticipated from the special provision of 1,50 for current year for Preparation of Electoral Rolls and Expenses of General Elections. The decrease in next year's budget as compared with that of the current year is due to a provision of only 20 having been made for expenditure in 1924-25 on account of Electoral Rolls.

88. *Civil Secretariat.*—The decrease in the revised of the current year is due to savings anticipated in almost all offices in the Civil Secretariat in (i) provisions for pay of officers and establishments due to leave vacancies having not been filled up or to appointment of junior officers in place of seniors on leave, and (ii) provisions for allowances and contingencies. The increase in the budget of 1924-25 as compared with the budget of the current year is due to (i) provision for grant of normal annual increments of time-scale of pay to gazetted and non-gazetted staff in all Departments of the Secretariat, (ii) provision for the posts of an Additional Deputy Secretary, an Additional Assistant Secretary and a small extra establishment in the Finance Department, which have been sanctioned to cope with increase of work in the Department.

89. *Local Fund Audit Department.*—The estimates under this head are now under the control of the Government of India and are entered under the Central head "23, Audit". The provisions entered in the current year's revised and next year's budget represent the share of the cost of the Department to be paid to the Central by the Provincial Government.

90. *Settlement Commissioner and Director of Land Records.*—The decrease in the revised for the current year and budget for next year is mainly due to the excess provision for establishment during the current year. The decrease in the next year's estimate is also partly due to the transfer of provision for office expenses and miscellaneous to the head "5, Land Revenue".

91. *Commissioner in Sind and Commissioners of Divisions.*—The increase in the next year's budget over the current year's sanctioned estimate is due mainly to (i) the adjustment of charges on account of pay and allowances of Head Clerks who are graded with Mamlatdars and Mukhtiarkars, (ii) increase in charges for travelling allowance owing to the removal of restrictions on touring, and (iii) new provisions for the purchase of furniture and camp equipment.

92. *Charges of District Administration.*—The decrease in the revised estimates over the current year's sanctioned budget is mainly due to the fixed amounts to be transferred from this head to other major heads at the end of the year having been lately revised. The original amounts were based on pre-war costs, and the revised amounts have been fixed after taking into consideration increases in cost of establishment due to revisions of pay. Until

settlement of the revised fixed amounts, no sum was transferred to the head "5, Land Revenue", but now an amount of 18,78 has been provisionally fixed for transfer to that head. The increase in the next year's budget over the current year's budget is due to (1) the transfer to this head from "5, Land Revenue," and "26, Police" of all charges on account of pay and allowances of district and village officers and village police, (2) the increase in the salaries of gazetted and non-gazetted officers who are on incremental rates of pay, (3) the increase in travelling allowance owing to the removal of restrictions on touring, (4) the grant of compensatory allowance to officers serving in expensive localities, and (5) new provisions for (*a*) opening of the new treasury at Nawabshah (*b*) grant of bad climate allowance to the clerks in unhealthy localities and (*c*) revision of remuneration of village officers and servants. The increase is partly counterbalanced by (*a*) reductions made in leave allowances to gazetted and non-gazetted establishments and (*b*) transfer of fixed amounts on account of establishment charges from this to several other major heads. The sanctioned cadre of the Indian Civil Service officers is inclusive of leave reserve, and as provision for leave allowances payable in England has also been made under the head "Expenditure in England under the control of the High Commissioner," a lump deduction of 3,12 has been made from the provision for salaries for the Indian Civil Service officers.

93. *Discretionary Grants.*—The increase in the revised estimate of the current year and the budget estimate of next year is due to transfer of the provision of 25 for Presents and Charities by His Excellency the Governor to this head.

94. *Expenditure in England.*—The increase in the revised as compared with the budget of 1923-1924 is based on the latest estimates furnished by the Secretary of State and the High Commissioner for India. The increase is mainly due to (1) extra expenditure of 12 voted (£1,150) and 40 non-voted (£4,000) under the High Commissioner for leave allowances in England, (2) debit to the Local Government of 42 voted (£4,200) on account of the share in the charges of the High Commissioner's establishments, (3) grant of 20 (£2,000) to His Excellency the Governor for out-fit and passage allowance, the amount of which is fixed by the Secretary of State under section 85 (1) of the Government of India Act, 1919, (4) grant of 30 (£2,956) to His Excellency the Governor for purchase of motor cars under orders laid down by the Secretary of State, and (5) non-voted excess expenditure of 5 (£500) under the Secretary of State on account of sundry items. The increase in next year's budget as compared with the current year's budget is chiefly due to the inclusion of 46 (£4,600) on account of Local Government's share in the charges of the High Commissioner's establishments.

95. *Exchange.*—The variations under this minor head follow those under the foregoing head.

XVII and 24, Administration of Justice.

Revenue.

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
Sale-proceeds of unclaimed and escheated property.	65	68	66	72
Court fees realised in cash	82	70	1,02	90
General fees, fines and forfeitures ...	11,65	15,10	11,55	15,55
Pleadership examination fees	5	3	3	3
Miscellaneous fees and fines	87	1,01	99	92
Miscellaneous	43	44	45	48
Recoveries of service payments ...	1	...	2	1
Deduct—Refunds	—61	—50	—72	—61
Total ...	13,87	17,46	14,00	18,00

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
High Court	9,98	11,01	10,27	11,14
Law Officers	4,31	4,10	4,45	4,43
Administrator General and Official Trustee.	28	29	29	35
Coroner's Court	11	12	12	13
Presidency Magistrates' Courts ...	2,12	1,98	1,98	2,00
Judicial Commissioners	2,80	2,90	2,90	3,22
Civil and Sessions Courts	37,96	40,09	38,00	41,87
Courts of Small Causes	3,82	3,93	3,78	4,31
Criminal Courts	3,50	6,34	5,54	5,86
Pleadership Examination Charges ...	1	1	1	1
Exchange	73	60	56	87
	65,62	71,37	67,90	74,19
Expenditure in England	1,38	1,21	1,22	2,01
Total ...	67,00	72,58	69,12	76,20

Revenue.

96. The principal source of revenue is general fees, fines and forfeitures. The decrease in the revised estimates as compared with the sanctioned estimates is due to crediting the process fees received in the shape of stamps to "VII Stamps" and not to this Major head. The increase in the estimates for next year over the sanctioned estimates and the revised estimates is chiefly due to the

opening of new Courts which may be expected to bring in larger revenues and also to larger receipts on account of "Sheriff's fees", and on account of increase of fines levied in cases of convictions obtained through the intervention of the Agents of the Society for the Prevention of Cruelty to Animals, Bombay.

Expenditure.

97. *High Court.*—The decrease in the revised estimates as compared with the sanctioned estimates is mainly due to charges for contingencies being paid out of Suitors' Fee Fund Interest Account and the temporary appointment of 9th High Court Judge not being created from the beginning of the year. The increase in the next year's estimates over the sanctioned estimates and the revised estimates is due to provision for a temporary appointment of 10th High Court Judge.

98. *Law Officers.*—The estimates for the next year though in excess of the current year's sanctioned estimates have in no case been allowed to exceed the past actuals.

99. *Administrator General and Official Trustee.*—The excess over the sanctioned and revised estimates for the current year is due to provision for rent of office of the Administrator General and Official Trustee, Bombay.

100. *Judicial Commissioners.*—The estimates for next year exceed the current year's sanctioned and revised estimates, as the former include full provision for the appointment of 4th Additional Judicial Commissioner of Sind and his establishment.

101. *Civil and Sessions Courts.*—The decrease in the revised estimates, as compared with the sanctioned estimates, is chiefly due to savings in (1) the lump provision of 2,16 for revision of establishment, (2) grant for "Officers" under Sub-Judges and (3) Contingencies, partially counterbalanced by increased expenditure against "Pay of Officers" under "District and Sessions Judges". The excess in next year's estimates over the current year's sanctioned estimates is due to provision for 4 new District Courts to be created at Alibag, Jalgaon, Nadiad and Nawabshah, and also due to the provision for purchase of copies of all series (except the Bombay Series) of the Indian Law Reports for supply to District Judges and other officers.

102. *Courts of Small Causes.*—The decrease in the revised estimates is due to reduced expenditure under "Contingencies". Estimates for the next year exceed the sanctioned and revised estimates due to provision for temporary appointment of an extra Judge in the Bombay Small Cause Court.

103. *Criminal Courts.*—The decrease in the revised estimates and the estimates for the next year as compared with the sanctioned estimates is mainly due to the abolition of certain posts of Resident and City Magistrates and reduced expenditure under "Contingencies".

XVIII and 25, Jails and Convict Settlements.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Jails	1,59	1,23	1,23	1,48
(2) Jail manufactures	3,25	3,54	3,26	3,22
(3) Recoveries of service payments ...	...	...	1	1
Deduct—Refunds	...	—1	...	...
Total ...	4,84	4,76	4,50	4,71

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Jails	24,38	24,63	22,69	26,24
(2) Jail manufactures	1,98	2,27	2,00	1,92
(3) Exchange	23	20	17	15
	26,59	27,10	24,86	28,31
Expenditure in England	44	39	37	35
Total ...	27,03	27,49	25,23	28,66

Revenue.

104. The decrease in the revised estimate under head (2) occurs under "sale proceeds of jail manufactures".

105. The increase in the next year's estimate under head (1) over the current year's budget is due to higher receipts under "Hire of convicts". The decrease under head (2) is due to the transfer of receipts on account of quinine to the "Public Health" budget.

Expenditure.

106. The decrease in the revised estimate under head (1) is due mainly to the reduction in the expenditure under "Dietary" and other contingent charges and the postponement of the starting of the new Central Jail at Hindalgi, counterbalanced by the transfer of 35 from "41—Civil Works" on account of minor jail works. The decrease under head (2) is due to less expenditure on account of quinine.

107. The increase in the next year's estimate under head (1) over the current year's budget is due to an increased provision of over a lakh on account of the extensions of the Criminal Tribes Settlement, the annual increments in the pay of officers and the transfer of the provision of 40 for "Minor Works" from the Public Works Department budget. The decrease under head (2) is due to the transfer of the provision for quinine to the "Public Health" budget.

XIX and 26, Police.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Presidency Police	1,21	97	1,08	1,07
Cash receipts under the Arms Act ...	23	4	35	16
Fees, fines and forfeitures	67	43	75	47
Miscellaneous	17	19	12	24
Police supplied to Public Departments—Private companies and persons ...	2	...	...	...
Recoveries of Service Payments ...	85	...	16	15
Contribution for Railway Police ...	4,62	...	2,42	2,42
Deduct—Refunds	−8	−1	−3	−5
Total ...	7,69	1,62	4,85	4,46

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Presidency Police	23,54	30,35	27,80	30,51
Superintendence	2,70	3,01	2,75	3,00
District Executive Force	1,11,88	1,17,04	1,13,50	1,23,38
Village Police	9,20	9,31	9,52	72
Special Police	9,24	9,53	9,53	9,51
Railway Police	9,16	10,53	10,15	11,62
Criminal Investigation Department ...	5,90	6,50	6,00	6,60
Exchange	75	76	73	90
Anticipated saving due to separate provision for leave salary in the High Commissioner's Budget	...	...	...	−1,25
	1,72,37	1,87,03	1,80,28	1,84,99
Expenditure in England	1,44	1,51	1,60	2,07
Total ...	1,73,81	1,88,54	1,81,88	1,87,06

Revenue.

108. The increase in the revised for 1923-24 as compared with the budget for the same year is chiefly due to recoveries of contributions from Railways on account of the cost of Railway Police, which have been shown under a new minor head "Contribution for Railway Police" opened under this major head.

109. The increase in the budget estimate for the year 1924-25 as compared with the budget estimate of the current year is chiefly due to the provision of 2,42 made under this head on account of recoveries of contributions for the cost of Railway Police from the Railway Companies concerned. In the current

year's budget the estimate of such contributions was entered under "XL—Miscellaneous adjustments between the Central and Provincial Governments".

Expenditure.

110. *Presidency Police.*—The decrease in the revised for 1923-24 as compared with the budget for the same year is due to less expenditure under "Pay of Establishment" due to vacancies in the police force and under "Rents, Rates and Taxes" due to the non-payment of rent payable to the Bombay Improvement Trust on account of certain police accommodation schemes which were not completed by the Trust before the 15th September 1923. The decrease is partially counterbalanced by extra expenditure due to the creation of

(1) two additional posts of Prosecuting Inspectors,

(2) 11 posts of Sergeants to form a leave reserve, and

(3) 3 posts of Deputy Inspectors and 6 of Sub-Inspectors for augmenting the Investigating Staff at the police stations.

The increase in the budget for 1924-25 as compared with the budget for 1923-24 is due to the provisions made for the new appointments mentioned above, and to the new provisions made for the following items :—

(1) Purchase of remounts, etc., owing to the discontinuance of the system of purchasing horses from the Mounted Police Fund in the Bombay City, which is to be closed from 1st April 1924 ;

(2) Increased provision for clothing charges to the Bombay City Police in accordance with the revised rates of clothing grants approved by Government ;

(3) Entertainment of an establishment for police notice and enquiry office in Bombay City ;

(4) Establishment for a second cattle pound to be constructed at the junction of Victoria Garden and Clark Road in Bombay City.

The increase is, however, partially counterbalanced by a lump deduction of Rs. 1,00,000 made under this head on account of probable savings.

111. *Superintendence.*—The decrease in the revised estimate of 1923-24 as compared with the budget for the same year is mainly due to less expenditure under the unit "Allowances, Honoraria, etc."

112. *District Executive Force.*—The decrease in the revised for 1923-24 as compared with the budget for the same year is chiefly due to less expenditure under (1) "Pay of officers" and "Pay of establishments" due to vacancies, and (2) Travelling allowance, cost of Railway warrants and hutting money. The increase in the budget for 1924-25 as compared with the budget for 1923-24 is due to additional provision made for the following items :—

(1) Increased provision for clothing charges in accordance with the revised rates of clothing grants to District Police approved by Government ;

(2) Grant of conveyance allowance to Headquarters Deputy Superintendents of Police and Inspectors in charge of offices of Superintendents of Police in the Presidency ;

(3) Entertainment of 2 additional Sergeants at Ahmedabad ;

(4) Restoration of Mounted Police in the Poona and the East Khandesh districts ;

(5) Opening of 6 more primary schools for the children of the policemen at the Headquarters Police lines in the Presidency proper ;

(6) Revision of the pay of Prosecuting Staff in the Presidency including Sind ;

(7) Grant of duty allowances to writer head-constables and constables in the Presidency including Sind ;

(8) Entertainment of armed police escorts on running trains ;

(9) Increased provision under petty construction and purchase of land for extending rifle ranges and enlarging butts owing to introduction of new rifles of long range;

(10) Entertainment of additional police force at Borsad in the Kaira District.

The increase is partially counterbalanced by a lump deduction of 1,25 made on account of anticipated savings owing to separate provision for leave allowances to police officers made in the High Commissioner's budget estimate of Expenditure in England.

113. *Village Police.*—The decrease in the budget for 1924-25 as compared with the budget for 1923-24 is due to the transfer of the provision of 8,59 from "26-Police" to "22-General Administration" as decided by the Auditor General, as the village police partly perform revenue work and partly police work. The provision of Rs. 72,000 is however retained under this head for the pagis and village trackers in Sind who assist police in the detection of crimes and do not form part of the regular village police.

114. *Railway Police.*—The decrease in the revised for 1923-24 as compared with the budget for the same year is chiefly due to less expenditure under (1) pay of establishment due to vacancies and (2) travelling allowance. The increase in the budget for 1924-25 as compared with the budget for 1923-24 is due to the provision of a new item of 1,05 made for the entertainment of additional establishment for detective work, training courses, and night passengers guards on the Railways in the Presidency proper and Sind.

115. *Criminal Investigation Department.*—The decrease in the revised for 1923-24 as compared with the budget for the same year is mainly due to less expenditure under travelling allowance. The increase in the budget for 1924-25 as compared with the budget for 1923-24 is due to increased provisions made under "Pay of officers" and "Establishments" owing to increments due to them, and to the entertainment of additional clerks in the office of the Deputy Inspector General of Police, C. I. D.

116. *General remarks.*—The provisions under exchange and expenditure in England have been made on the basis of the latest estimates of the High Commissioner for India and the Secretary of State.

XX and 27, Ports and Pilotage—Provincial.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Miscellaneous	38	...	...	...
Total ...	38	...	...	...

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Salaries and allowances of officers and men afloat	12	12	11	11
(2) Purchase of Marine stores and coal, etc.	3	4	5	5
(3) Ports establishments	1,01	4	4	4
(4) Miscellaneous	...	...	...	1
(5) Works	40	16	16	...
(6) Percentage charges	9	...	...	...
(7) Exchange	3	...	...	...
Total ...	1,68	36	36	21
Expenditure in England	7	...	...	...
Total ...	1,75	36	36	21

Revenue.

117. No provision has been entered under this head as receipts in respect of fees under the Native Passenger Ships Act, etc., will be credited to Central from the year 1923-24.

Expenditure.

118. Under the Reforms, ports, except such as may be declared to be major ports, and inland waterways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The other subjects are Central.

119. The first two minor heads relate to charges in connection with the steamer *Jhelum* and the flat *Multan* which are used by the Commissioner in Sind for touring purposes.

120. Under the Reforms, the receipts in connection with the survey of inland vessels only and the cost of establishment thereof are to be treated as Provincial, while those connected with ocean-going vessels are to be treated as Central. Accordingly the expenditure in connection with the Marine Survey Department is treated on the whole as Central, 7 per cent. of the net cost being treated as Provincial. A provision of 4 on this account is made in the estimate under the third minor head.

121. The fourth minor head provides for the boat establishment of the Collector of Kolaba.

122. Absence of provision for the construction of a sea wall at Gogho under the fifth minor head accounts for the decrease in the total major head figure in the next year's budget estimate.

30, Scientific Departments.

(*Expenditure Transferred*).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Transferred.				
(1) Provincial Museum	32	36	36	55
(2) Donations to Scientific Societies ...	29	31	31	12
(3) Hydro-Electric Survey	18	...	...	...
Total ...	79	67	67	67

123. *Provincial Museums.*—Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum, Bombay. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is in effect a grant from Government as it was taken as a set-off against the Municipality's share of the City Police charges which were taken over by Government in 1907. The increase in item (1) is due to the provision (20) on account of the Natural History section which was hitherto made under item (2).

XXI and 31, Education.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
University	3,73	4,03	3,97	3,95
Secondary	3,79	3,78	3,63	3,66
Primary	25	21	7	1
Special	10	10	10	10
General	1,72	1,95	2,21	2,17
Deduct—Refunds	−1	−2	−2	−1
Total ...	9,58	10,05	9,96	9,88

Revenue.

124. The decrease in the current year's revised as compared with the current year's budget is due to smaller fee receipts in Professional Colleges and Secondary and Primary Schools, partially counterbalanced by larger fee receipts in Arts Colleges and the inclusion of 25 for recovery of service payments.

125. *University.*—The slight decrease of 8 next year as compared with the current year is due to the reduced fee receipts anticipated in the Royal Institute of Science and the Karnatak College, Dharwar, counterbalanced by increase in other colleges.

126. *Secondary.*—The decrease of 12 in next year's estimate as compared with the current year's figure is due mainly to the closing of the additional classes temporarily opened in the Dharwar High School owing to one of the aided schools at Dharwar having non-cooperated.

127. *Primary.*—The decrease of 20 next year under this head is due to the correction of an error in the accounts under which receipts in *secondary* schools and the *English* classes attached to primary schools were in some places credited to the head "Primary" instead of "Secondary".

128. *General.*—The following receipts are credited to this head :—

(i) Sale-proceeds of books.
(ii) Workshop receipts.
(iii) Reformatory School receipts.
(iv) Pottery School receipts.
(v) Cambridge Senior Local Examination fees (now remitted direct).
(vi) Vernacular Final Examination fees.
(vii) London Chamber of Commerce Examination fees.
(viii) Drawing Examination fees at the School of Art.
(ix) Government Scholarship Examination fees.
(x) Secondary Teachers' Examination fees.
(xi) Contributions.
(xii) Income from endowments.
(xiii) Miscellaneous.

The increase under this head is due to larger receipts on account of increase in fee from Rs. 2 to Rs. 3 per candidate for the Vernacular Final Examination and larger income from endowment funds.

Expenditure (partly Transferred and partly Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
University	13,20	14,34	13,43	15,81
Secondary	22,33	24,02	27,98	28,88
Primary	99,76	1,16,83	1,12,50	1,12,23
Special	17,48	12,97	14,84	11,90
General	17,80	18,98	18,44	20,81
Exchange	57	90	89	80
	1,71,14	1,88,04	1,88,08	1,90,43
Expenditure in England	1,10	1,80	1,98	1,84*
Total ...	1,72,24	1,89,84	1,90,06	1,92,27

*Provision included in the demand for the High Commissioner.

Expenditure.

129. The main alterations in the revised estimates as compared with the current year's budget are :—(1) Decrease of 25 under " Grants to Universities " on account of the non-eligibility of the Bombay University to the compensation for the amalgamation of the Matriculation and School Final Examinations, (2) an increase of 4,00 for maintenance grants to non-Government secondary schools (*vide* remarks in paragraph 132 below), (3) an increase of 2,00 for building grants to non-Government Primary Schools, (4) an anticipated saving of 6,00 in " Grants to local bodies " under the head " Primary " (owing to the arrangements contemplated in the Primary Education Act, 1923, having not yet been given effect to) after allowing for an increase of 7,00 on account of the proposed revision of pay of primary school teachers, (5) an increase of 2,80 under " Special " owing to the transfer to this head of an advance to the V. J. Technical Institute, Bombay, from the provision under " Loans and advances by Provincial Government for other purposes," and (6) a saving of 1,00 under " Special " owing to retrenchments in training schools.

130. The budget estimates for next year have been entered at 1,92,27 against 1,89,84 of the current year. The former figure includes only 4,50 for carrying out the scheme of the Compulsory Primary Education Committee and the Primary Education Act against 16,00 for the same purpose included in the current year's figure of 1,89,84. The reduction of (16,00 — 4,50 =) 11,50 had perforce to be made owing to the continued financial stringency and the absolute necessity of making the requisite provision for (1) restoration of grants to secondary schools (4,00) and (2) revision of pay of primary school teachers (7,00). A few new items of an essential nature have also been included, this being made possible owing to the steps taken in the last and current years to retrench sanctioned charges.

131. *University.*—The following are the most important changes effected under this head : —

Reduction.

(*a*) Grant to the Bombay University on account of the loss sustained by it owing to the institution of the Joint Examination Board ...	-25

Addition.

(*c*) Additional grants to aided colleges	34
(*d*) Provision for additional staff of the Royal Institute of Science, Bombay.	10
(*e*) Increase of pay of officers and establishment due to increments falling due next year and on account of the promotion of certain officers to the Select grades in the B. E. S.	1,25

132. *Secondary.*—In view of the resolution recommending the restoration of grants to secondary schools passed by the Legislative Council in July 1923 Government decided to restore all grants to secondary schools as before in the *current year* by reappropriation. An extra provision of Rs. 4 lakhs has accordingly been entered in next year's budget on this account. Among the new items of expenditure provided for next year are the following :— (1) the establishment of a Provident Fund for teachers in European schools (25) ; (2) grant-in-aid to the Bombay Boy Scouts Association (15) ; and (3) conversion of the District Local Board Madressah at Naushahro into a Government High School (1). The balance (45) of the increase (4,86) under this head is due mainly to increments resulting from revision of pay and the transfer to this head from the head ' Primary ' of the provision (now reduced) for English classes to Primary schools (13).

133. *Primary.*—The next year's estimates under this head show a decrease of 4,60. This is chiefly due to a reduction of 11,50 in the current year's provision of 16,00 for carrying out the scheme of the Compulsory Primary Education Committee counterbalanced by the provision of 7,00 on account of the revision of pay of primary school teachers which is being sanctioned in the current year. The provision of Rs. 5,000 for supply of books, etc., to Mulla Schools in Sind has been transferred to this head from the head ' General ' owing to the abolition of the Sind Book Depôt, and an additional provision of 2 for the education of criminal tribes, including provision for a school in the new settlement at Ambernath, has also been entered.

134. *Special.*—The retrechments under this head are chiefly (1) further reduction in the provision for scholarships in training institutions owing to the revision of the numbers to be admitted to the various classes in these institutions including the abolition of the third year course (52) ; (2) closing of the three primary training schools in the Northern Division (15) ; and (3) reductions in the expenditure on account of pay and allowances of staff and contingencies in connection with primary training institutions (5).

135. *General.*—This head comprises the minor heads, (*a*) Direction, (*b*) Inspection, (*c*) Scholarships and (*d*) Miscellaneous. The estimates for next year include provision for the following new items :—

(i) Scheme for special scholarship for Intermediate and Backward classes and Mahomedans (1,00).

(ii) Revision of the rates of fees to examiners, etc., for work in connection with the Vernacular Final Examination (9).

(iii) Institution of a separate Vernacular Final Examination for girls (2).

The lump deductions made in the current year on account of (1) the probable reduction in the Departmental inspecting clerical and menial staff owing to the contemplated transfer to the Local Boards of the management of local board schools under the Primary Education Act, 1923 (71) and (2) the probable savings on account of the pay of Indian Educational Service officers likely to be on leave in England (19) have not been repeated. On the other hand increased provision has been made mainly under pay and allowances of officers and establishments owing to increments due under the revised scales.

XXII and 32, Medical.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Medical School and College fees ...	2,93	2,82	2,80	2,70
(2) Hospital Receipts	2,72	2,36	2,36	2,56
(3) Mental Hospital Receipts ...	30	45	40	40
(4) Contributions	48	45	40	49
(5) Income from Endowment ...	16	16	16	10
(6) Miscellaneous	5	5	5	5
(7) Recoveries of service payments ...	5	...	3	5
Deduct—Refunds	— 18	— 6	— 20	— 20
Total ...	6,52	6,23	6,00	6,15

Expenditure (Partly Reserved and partly Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Medical establishment	6,42	9,62	6,40	7,38
(2) Hospitals and Dispensaries ...	23,88	24,17	24,87	25,87
(3) Grants for medical purposes ...	10	10	10	10
(4) Medical Schools and Colleges ...	7,64	6,45	5,77	6,99
(5) Mental Hospitals	5,22	6,03	5,78	6,18
(6) Chemical Examiners	65	77	77	70
(7) Exchange	53	55	58	52
Total ...	44,44	47,69	44,27	47,74
Expenditure in England ...	1,01	1,11	1,27	1,19
Total ...	45,45	48,80	45,54	48,93

Revenue.

136. The decrease in the revised estimate as compared with the budget of the current year is mainly due to larger refunds as well as some small decreases under "Mental Hospital Receipts" and "Contributions". Owing to the abolition of the class for the Preliminary Scientific Course and the restriction of admissions of students to the Grant Medical College, the receipts under "Medical Schools and College Fees" are expected to be lower next year than the current year. The revenue under "Hospital Receipts" next year is based on the information supplied by the Medical Officers in charge of Medical institutions. The increase in the next year's estimate under this head over that of the current year is due to increased accommodation provided for at certain hospitals in the Presidency and the consequent increase in the number of paying patients.

Expenditure.

137. *Medical Establishment.*—The decrease in the revised estimate of the current year is due to decrease in expenditure on account of vacancies in the sanctioned cadre of Medical Officers and establishments. The decrease in the estimates for 1924-25 under this head is mainly due to decrease in expenditure on account of pay and allowances of officers owing to leave and other vacancies

in the cadres of the Medical Services. Several senior officers are expected to go on leave or retire and their places will be filled by junior officers.

138. *Hospitals and Dispensaries.*—The rise in the revised estimate of the current year is mainly due to additional expenditure on account of the proposed building grant of Rs. 2 lakhs to the Municipal Corporation, Bombay, for the King Edward Memorial Hospital and additional expenditure (24) on account of the arrangements made at the G. T. Hospital for practical instruction to students of the Grant Medical College. This additional expenditure is partly covered by savings from grants under " Medical Establishments " as well as Hospitals and Dispensaries. The increase of expenditure during 1924-25 under this head as compared with the budget estimate of the current year is largely due to additional expenditure on account of (i) the expansion of the G. T. Hospital in order to provide clinical material for practical instruction to students of the Grant Medical College (74), (ii) payment of arrears of increments to certain officers of the Subordinate Medical Service (13), (iii) increased grants-in-aid for nursing at certain hospitals (about 29), (iv) additional grants to the Civil Hospital at Sholapur on account of an increase in the accommodation by 71 new beds (15) and (v) an experimental scheme for providing medical aid for small towns and villages in rural areas (10).

139. *Medical Schools and Colleges.*—The decrease in the revised estimate is due to savings in the budget provisions for pay and allowances of officers who being on leave in England, draw their leave allowances in England. The rise in next year's expenditure over the budget of the current year is chiefly due to provision (about 31) being made in the estimates for 1924-25 for the establishment, with the aid of the Imperial Research Fund, of a Pharmacological Laboratory at Bombay for the investigation of indigenous drugs and annual increments in the pay of officers and establishments.

140. *Mental Hospitals.*—The revised estimate is a little lower than the current year's budget. The decrease is due to savings under " Pay of Officers " and " Establishment ". There is a small increase in the estimate for 1924-25 as compared with the current year's budget under this head on account of the entertainment of establishment, purchase of furniture and other maintenance charges required in connection with the additional accommodation to be provided at the Mental Hospital at Yeravda.

141. *Expenditure in England.*—The increase in the revised estimates for current year as compared with the budget is due to larger provision for Europe stores required for Hospitals. The increase in next year's budget is due to larger provisions for leave allowances of senior medical officers expected to proceed on leave to England and the purchase of Europe stores required for the Civil Hospital at Hyderabad.

XXIII and 33, Public Health.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Sale-proceeds of Medicines and Vaccines	10	10	10	33
(2) Contributions	1,77	4	.4	4
(3) Income from endowments ...	...	...	...	...
(4) Miscellaneous	2,57	2,54	3,56	2,82
(5) Recoveries of service payments ...	32	...	10	5
Total ...	4,76	2,68	3,80	3,24

Expenditure (Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Public Health Establishment ...	7,63	8,38	8,05	9,77
(2) Grants for Public Health purposes ...	4,66	7,57	9,23	7,14
(3) Expenses in connection with bubonic plague, malaria and epidemics ...	31	1,02	95	1,35
(4) Bacteriological Laboratories ...	90	1,53	1,38	1,50
(5) Pasteur Institute	2	11	21	21
(6) Works	3,75	3,07	4,32	4,56
(7) Exchange	10	21	49	20
Total ...	17,36	21,89	24,63	24,73
Expenditure in England	21	41	1,07	46
Total ...	17,57	22,30	25,70	25,19

Revenue.

142. Sale-proceeds of quinine, Sanitary Surveyor's Examination fees and contributions for public health purposes are credited to this head. The increase in the revised estimate as compared to budget is chiefly due to inclusion in the revised estimate of recoveries on account of Pandharpur and Karad Water Works. The increase in the budget estimate for 1924-25 as compared with the current year's budget estimate is due to a larger anticipated sale of lymph from the Belgaum Vaccine Institute and to the provision for recoveries on account of water supply from the Pandharpur Water Works.

Expenditure.

143. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (*i*) Director of Public Health, Assistant Directors of Public Health and their establishments, (*ii*) Inspectors of Sanitation and Vaccination, (*iii*) charges for the Public Health Laboratories, Poona and Sind, and (*iv*) Sanitary Engineer and his staff. The decrease of 33 in the revised estimates of 1923-24 is chiefly due to savings in the provision for "Sanitary Engineer and his Staff" and under "Public Health Laboratory" for Sind. The large increase of 1,40 in the next year's budget is due to (*a*) the provision

(65) for the purchase of quinine for sale at Post Offices which was hitherto made under "25—Jails and Convict Settlements", (*b*) the provision (56) for the contribution (one-fourth of the total cost) of the local Government towards the expenditure for Port Health Establishment, and (*c*) the provision (28) for the grant of pony allowance to vaccinators at higher rates. The charges of the Belgaum Vaccine Institute are also debited to this head, but the major portion of these charges is recouped by contribution from Local Boards, Municipalities, etc. The charges on account of Vaccination Establishments employed under the Local Bodies are almost wholly recovered from them.

144. *Grants for Public Health purposes.*—The increase in the revised estimates for 1923-24 is mainly due to the transfer of 1,45 from the reserve under "47, Miscellaneous" for the payment of a grant-in-aid to the Ahmedabad Municipality towards the cost of the new engine purchased for its water works. The main items of expenditure recorded under this head are the following :—

(*a*) Grants for special expenditure in connection with Public Health.

(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town planning schemes.

(*e*) Grants for Village Water Supply.

(*f*) Consulting Surveyor to Government.

Item (*a*).—The current year's provision for this item is 2,77. In the ensuing year's estimates a provision of 1,85 is made. It represents grants to Municipalities for their water supply and drainage schemes to which Government have been definitely committed.

Item (*b*).—Government pay to local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half the pay of Sanitary Inspectors employed in Mofussil towns under the revised scheme for the appointment of Health Officers and Sanitary Inspectors to Municipalities. The current year's provision of 1,15, which represents the full cost of the scheme is repeated in next year's estimates.

Item (*c*).—Government give grants to Village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villages. The provision proposed for grants to the Committees for next year is less than the current year's provision of 70 by 19. The reduction is due to the fact that some of the Village Sanitary Committees have been replaced by Village Panchayats in this year. This charge is expected to fall gradually accordingly as Panchayats take the place of the Committees.

Item (*d*).—A provision of 83 made in the ensuing year's budget estimates for town planning schemes is for carrying out the schemes the execution of which cannot be postponed and for expenditure to which Government are committed.

Item (*e*).—The provision proposed in the next year's estimates is 98 against the current year's provision of 1,20. The reduction is due to the provision for boring for village water supply being transferred to the Sanitary Engineer's grant for working boring plants under minor head "Works". Government give a grant-in-aid to local boards for improvement of village water supply in the proportion of one-third of the total expenditure, the other two-thirds being contributed by the local boards and villages.

Item (*f*).—The provision for the Consulting Surveyor to Government which is shown as a separate minor head in the current year's budget is included in the minor head "Grants for Public Health purposes". The provision represents the permanent recurring cost of the Consulting Surveyor and his staff.

145. *Pasteur Institutes.*—The revised estimate for 1923-24 is 21 against the budget estimate of 11. The increase is due to an additional grant of 10 sanctioned for anti-rabic treatment. The provision proposed in next year's estimate is 21 against current year's provision of 11. The increase is due partly to the cost of establishment required to carry out the anti-rabic treatment work at the Bombay Bacteriological Laboratory.

146. *Works.*—The increase of 1,25 in the revised estimates for 1923-24 is due to the transfer of 1,25 from the reserve under "47, Miscellaneous" for the maintenance and repairs of the Pandharpur Water Works. The increase in the next year's budget estimates over the current year's provision of 3,07 is mainly due to the provision of 50 for maintenance and repairs of the Central Pumping Station, Poona Drainage (Government share), the provision of 34 for the maintenance and repairs of the Pandharpur Water Works and the transfer of the provision of 35 for boring experiments from the grant for village water supply to this minor-head, partly counterbalanced by a decrease in the cost of maintenance and repairs to Poona Water Supply.

147. *Expenditure in England.*—The increase in the revised estimates for the current year as compared to current year's budget is due to increase in leave allowances and to larger expenditure for stores.

XXIV and 34, Agriculture.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Agricultural Receipts	3,04	3,03	3,23	3,08
(2) Veterinary Receipts	49	8	9	8
(3) Recoveries of Service payments ...	...	...	8	8
Total ...	3,53	3,11	3,40	3,24

Expenditure (Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Agriculture	14,70	15,72	15,12	15,95
Veterinary	4,45	5,23	4,70	5,25
Co-operative	4,04	4,54	4,54	4,92
Works	6	25	...	...
Repairs	2	...	...	...
Exchange	24	7	16	33
Suspense	—8	...	...	...
Total ...	23,43	25,81	24,52	26,45
Expenditure in England	44	14	36	77
Total ...	23,87	25,95	24,88	27,22

Revenue.

148. *Agricultural Receipts.*—The Agricultural College and Schools fees and sale-proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head.

149. *Veterinary Receipts.*—These consist mainly of the Bombay Veterinary College fees.

150. *Recoveries of Service Payments.*—These are on account of cash recoveries for service rendered in previous years which were hitherto credited under the head "XXXV-C.-Miscellaneous."

Expenditure.

151. *Agriculture.*—The figures of expenditure under the various sub-heads of this minor head for the years 1922-23 to 1924-25 are as shown below :—

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(i) Superintendence ...	88	92	88	86
(ii) Expert Staff ...	4,24	3,90	3,74	3,96
(iii) Agricultural Education ...	1,89	1,76	2,07	1,80
(iv) Experimental Farms ...	6,60	7,47	6,82	7,27
(v) Botanical gardens ...	22	21	19	19
(vi) Special experiments ...	56	83	83	97
(vii) Miscellaneous ...	31	63	59	90
Total ...	14,70	15,72	15,12	15,95

Item (i).—Superintendence.—The decrease in the revised estimates for 1923-24 and the budget estimate of 1924-25 is due to excess provision in the budget estimate of 1923-24 on account of the salary of the Director of Agriculture.

Item (ii).—Expert Staff.—The decrease in the revised estimates for 1923-24 is due to less expenditure on account of salaries of officers gone on leave to England whose leave salary is paid from the High Commissioner's budget. The increase in the estimates for 1924-25 over those of 1923-24 is due to incremental pay of officers and establishment.

Item (iii).—Agricultural Education.—The decrease in the revised estimates for 1923-24 is due to the deputation of several Provincial Service Officers for cotton research work financed from funds provided by the Indian Central Cotton Committee. The increase in the estimates for 1924-25 is due to incremental pay of officers and establishments and to the provision for the Surat Agricultural School (8), for the revival of the post of Inspector of Agricultural Schools and his establishment (6), for the development of land taken up for the Agricultural College (3), and to the transfer to this head of the provision for scholarships for Sind students from the head "Expert Staff." This increase is counterbalanced to some extent by the transfer of the provision on account of Lecturers at the Agricultural College to the head "Experimental Farms."

Item (iv).—Experimental Farms.—The decrease in the revised estimates for 1923-24 is due to closing down of certain farms, and that in the budget for 1924-25 to curtailment of expenditure under cultivation charges (9) and upkeep of machinery, etc. (3) and to the proposed closing of some more farms (9). This is counterbalanced by the transfer of the provision for Lecturers from "Agricultural Education" to this head.

Item (vi).—Special Experiments.—The increase in the estimate for 1924-25 is due to provision for rice breeding experiments (6), Land Development Officer and his establishment (8), organisation of hunting parties for destruction of wild pigs (5) and import of improved varieties of wheat seed in Sind (5).

Item (vii).—Miscellaneous.—The increase in the budget estimates for 1924-25 is due to provision for campaign against rats doing damage to rice crops in Lower Sind (5) and for subsidy to Gaorakshans at Kandivli and Mulund for improvement of cattle (12).

152. *Veterinary charges.*—The decrease in the revised estimates for 1923-24 is due mainly to savings in the grants for travelling allowance and purchase of anti-rinderpest serum and discontinuance of horse breeding operations in the Presidency proper.

153. *Co-operative Credit.*—The increase in the budget for 1924-25 is due to the incremental salaries of officers and establishment (19), the increase (7) in the grant of the subsidy to the Central Co-operative Institute, the increase (8) in the provision for travelling allowance and contingencies and provision (15) for additional establishment, counterbalanced by increased provision (12) for recoveries from Societies, the Provincial Bank and the Central Co-operative Institute.

154. *Works.*—The decrease in the revised estimates for 1923-24 and budget estimates for 1924-25 is due to the retransfer of the provision (25) for the Poona Sewage Effluent Farm from "34-Agriculture" to "41, Civil Works."

155. *Expenditure in England.*—The increase in the revised estimates for current year and the budget estimates for next year is due to larger provision for leave and deputation allowances.

XXV and 35.—Industries.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Industries	43	109	13	72

Expenditure (Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Industries	2,47	3,56	2,04	2,35
Fisheries	13	2	2	2
Exchange	11	2	16	9
Total ...	2,71	3,60	2,22	2,46
Expenditure in England	21	3	33	20
Total ...	2,92	3,63	2,55	2,66

Revenue.

156. The revised estimate for the current year shows a decrease which is due to the receipts in connection with the British Empire Exhibition for the current year having been estimated at too high a rate. Out of the estimated recoveries in connection with the Exhibition a major portion is expected to be recovered next year.

Expenditure.

157. The decrease is due mainly to reduced provision on account of the British Empire Exhibition.

158. *Expenditure in England.*—The increase in the revised estimate as compared with current year's budget is due partly to the leave allowances of Director of Industries and partly to the transfer of the provision of 14 to the High Commissioner's estimate from the lump provision of 1,80 for British Empire Exhibition under Indian Expenditure. The next year's budget provides 20 for British Empire Exhibition and British Industries Fair.

XXVI and 37, Miscellaneous Departments.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) Examination Fees ...	23	10	13	14
(2) Fees for Inspection of Steam Boilers (including Examination Fees) ...	86	90	1,17	1,44
(3) Miscellaneous ...	13	20	12	10
Deduct—Refunds ...	−2	−2	−2	−2
Total ...	1,20	1,18	1,40	1,66

Expenditure (partly Reserved and partly Transferred.)

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Inspection of Factories* ...	1,95	2,54	2,33	1,12
Inspection of Steam Boilers* ...	...	...	...	1,78
Commissioner under the Workmen's Compensation Act*	...	...	...	18
Provincial Statistics ...	57	...	5	Nil
Preservation and translation of ancient manuscripts† ...	...	3	3	3
Examinations‡ ...	34	16	29	28
Miscellaneous* ...	1,88	2,17	2,00	2,26
Exchange ...	9	4	4	16
Total ...	4,83	4,94	4,74	5,81
Expenditure in England ...	18	8	8	37
Total ..	5,01	5,02	4,82	6,18

* Reserved. † Transferred. ‡ Partly Reserved and partly Transferred.

Revenue.

159. *Examination Fees.*—The fees on account of the Accountancy Diploma Examination and the fees recovered by the Civil and Military Examination Committee are credited to this head. The increase in the next year's estimate is due to the anticipated increase in the number of students for the Accountancy Diploma Examination and the proposed opening of a new examination centre in Burma.

160. *Fees for Inspection of Steam Boilers.*—The increase in the revised estimate of the current year and the budget estimate for next year under this head is due to the raising of the scale of inspection fees.

161. *Miscellaneous.*—The receipts of the Labour Office are credited to this minor head.

Expenditure.

162. *Inspection of Factories and Steam Boilers and Commissioner under the Workmen's Compensation Act.*—The decrease in the revised estimate for 1923-24 as compared with the budget estimate under Inspection of Factories and Steam Boilers is under pay of establishment. The increase in the next year's estimate as compared with the current year's is mainly due to

the separation and reorganisation of the amalgamated Factory, Boiler and Smoke Nuisances Departments in consequence of the new Acts. It also includes—

the appointment of a whole-time Commissioner under the Workmen's Compensation Act; and

the appointment of a Woman Factory Inspector.

163. *Examinations.*—Charges on account of Accountancy Diploma Board are debited to this head. Charges on account of "Civil and Military Examination Committee" have been transferred to this head from "47, Miscellaneous" with effect from current year. The slight excess in next year's budget over the current year's estimates is due to increase in the fees for the members and assessors for Sind, and in the contract grant for the Permanent Committee for Departmental Examinations; to the increase in the fees of examiners of the Government Diploma Examination; and to the opening of a new centre for the examination.

164. *Miscellaneous.*—The charges on account of "Control of rent," "Labour Office" and "Directorate of Information" are debited to this minor head.

165. *Expenditure in England.*—The increase in next year's estimate is due to increase in leave allowances to be paid in England.

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XXX and 41, Provincial Civil Works.

	Accounts, 1922-23.	Budget Estimates, 1923-24.	Revised Estimates, 1923-24.	Budget Estimates, 1924-25.
Revenue	16,36	14,68	15,00	14,00
Expenditure ... Transferred ...	98,43	1,09,22	1,07,67	1,00,49
Expenditure ... Reserved ...	4,73	3,04	4,44	2,90
	1,03,16	1,12,26	1,12,11	1,03,39
Expenditure in England	2,98	3,79	2,60	2,44
Total ...	1,06,14	1,16,05	1,14,71	1,05,83

Revenue.

166. The receipts consist mainly of rents of buildings in charge of the Public Works Department, rents of electric and sanitary installations, tolls on roads and miscellaneous items. The decrease in the budget estimate for 1924-25 is mainly due to less revenue from rent in consequence of the removal of the Accountant General's office to a building owned by a private party.

Expenditure.

167. The grant under "41—Civil Works, Provincial" has been distributed as under :—

Works in progress	...	3,60
New Works	...	10,22
Grants-in-aid	...	1,35
Reserve with Government	...	1,00
Discretionary grants	...	10,00
Repairs	...	48,00
Establishment	...	21,00
Tools and plant	...	4,82
Expenditure in England	...	2,44
Suspense	...	3,00
Loss by Exchange	...	1,06
Deduct cost of English Store	...	—66
Total	...	1,05,83

168. The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

General Administration.

Works in connection with the three Government Houses (50).

Administration of Justice.

Bungalow for the District Judge, Sholapur (34).

Police.

Reroofing the three bungalows acquired in the Sholapur Development Scheme (30).

Education.

Increased hostel accommodation at the Deccan College (20).

Miscellaneous Departments.

Disposal of Poona Sewage Effluent (20).

Communications.

Road from Parol to Bhiwandi (25), Improvements to Bombay Poona Road (20), Improvements to the road from Ganeshkhind to Pashan Tank (20), Demarcation of Provincial roads (Land Acquisition, Nasik) (22), Causeway over the Tupari Nalla in mile 14 of Dharwar Saundatti Road (10), Improving Kumta Hubli Road (20), Payment of land compensation for land taken up for widening Satara Mahableshwar Road in miles 14-21 during famine (35), Vented causeway over Dholdera Khadi on Chikli Matwad Road (17), Improving portion of Oosmanabad Sholapur Road from Railway Station to Shelgi Nalla (15).

The provision for new works is intended for the major works shown in statement E.

XXXII, Transfers from Famine Insurance Fund and 43, Famine Relief and Insurance.

Revenue—Nil.

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
43-A, Famine Relie —				
Expenditure ... Civil ...	2,79	31,60	6,60	23,60
Expenditure ... Public Works.	...	...	...	10,00
43-B, Transfers to Famine Insurance Fund	60,81	...	25,00	30,00

169. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province.

170. Out of the statutory provision of 63,60 for the year 1922-23 an amount of 60,81 remained unexpended at the end of the year. Recoveries of 22 on account of certain famine expenditure were made during that year, which with the unexpended balance of the grant for the year formed the closing balance of the Famine Insurance Fund for the year ending 31st March 1923. The exact amount of the closing balance on that date was Rs. 61,02,997-5-1.

171. During the current year 1923-24 an expenditure of only 6,60 is expected to be incurred on account of famine fodder and other famine relief operations. The remaining amount of 25,00 out of the provision of 31,60 will be transferred to the Famine Insurance Fund. The amount of 25,00 has accordingly been included in the revised estimates for current year under "Debt, Deposits and Advances—Famine Insurance Fund (Receipt Side)". The balance of 32,00 out of the statutory provision of 63,60 is provided during the current year under the heads "*15 (1) and 16, Construction of Irrigation Works*".

172. For next year a provision of 33,60 out of the statutory amount of 63,60 is made under the sub-head "43-A, Famine Relief". Out of this provision of 33,60 Rs. 10 lakhs are for payment of interest on capital outlay for the Lloyd Barrage and Canals Construction Scheme, as it has been decided to pay the interest charge up to Rs. 10 lakhs for the first 20 years from Famine grants. The remaining amount of 23,60 will be available for expenditure on Famine Relief. Out of this latter amount, 2,86 will be transferred to "8, Forest" and 60 to "34, Agriculture" on account of famine fodder operations, and 35 to "34, Agriculture" for expenditure on development of boring. The balance of 30,00 out of the statutory provision is provided under the sub-head "43-B, Transfers to Famine Insurance Fund" and has accordingly been shown in next year's estimates under "Debt, Deposits and Advances—Famine Insurance Fund (Receipt Side)".

XXXIII and 45, Superannuations.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Contributions for pensions and gratuities	13,61	11,95	13,50	12,46
Commuted value of pensions ...	91	1,00	2,51	1,75
Miscellaneous	25	...	12	16
Deduct—Refunds	...	−2	...	−2
Total ...	14,77	12,93	16,13	14,35

Expenditure (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Superannuation and Retired Allowances ...	46,72	46,20	51,50	47,18
Commuted value of pensions	3,03	2,25	3,37	2,37
Compassionate allowances	69	57	60	61
Gratuities	25	14	45	17
Covenanted Civil Service Pensions	22	23	23	23
Donations to Service Funds	25	28	28	28
Exchange	1,34	1,82	1,83	2,21
	52,50	51,49	58,26	53,05
Expenditure in England	2,62	3,65	4,02	5,11
Total ...	55,12	55,14	62,28	58,16

Revenue.

173. *Contributions for pensions and gratuities.*—The increase in the current year's revised and the next year's budget estimate is due to the difference of contribution to be recovered on account of the revision of establishments under District Local Boards, and the increased rates of contribution of officers in Foreign Service.

174. *Commuted value of pensions.*—The increase in the current year's revised is based on the latest actuals.

Expenditure.

175. *Superannuation and Retired Allowances.*—The increase in the current year's revised and next year's budget is based on the latest actuals and information available.

176. *Commuted value of pensions.*—The increase in the current year's revised estimate is based on the latest actual.

177. *Expenditure in England.*—The next year's provision of 5,11 is made up of 4,10 for pensions and 1,01 for commutation contingencies and passage gratuities. The expenditure on account of pensions of officers who drew their pensions outside India was an Imperial charge before the Reforms. All such pensions sanctioned on or after the 1st April 1921, which are to be paid outside India, will be debited to the Local Governments by whom the officers were employed.

XXXIV and 46, Stationery and Printing.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Stationery receipts	19	28	25	23
Sale of Gazettes and other publications ..	60	42	65	52
Other press receipts	2,08	1,60	2,00	2,00
Total ...	2,87	2,30	2,90	2,75

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Stationery Office at the Presidency ...	40	...	...	...
Stationery purchased in the country ...	58	...	...	...
Government Presses	5,99	6,29	6,48	7,09
Printing at private presses	2	5	4	3
Stationery Stores	6,72	10,00	9,69	8,71
Loss or gain by exchange, etc. ...	1,49	2,50	1,40	1,89
Deduct—Recovery on account of stationery supplied to Central Departments.	...	- 2,50	...	...
	15,20	16,34	17,61	17,72
Expenditure in England	2,81	5,01	3,07	4,37
Total ...	18,01	21,35	20,68	22,09

Expenditure.

178. *Government Presses.*—The increase in the revised for the currrent year is due to the fact that the contract grant of the office of the Superintendent of Government Printing and Stationery was found to be insufficient and had to be supplemented.

Until the current year all printing work for officers of the Central Government stationed in the Presidency has been done at the Provincial presses. From next year onwards the major portion of the printing work of these officers will, under the orders of the Government of India, be done at the Government of India Presses and accordingly the recovery from that Government on account of the overhead cost of the Provincial presses in the Presidency will be less than in the preceding years. Also, the printing done during the year for the Government of Bombay will be greater owing to the Press being freed from the work for the Government of India. The incremental scales of pay also increase the cost of running the presses during the first few years of their introduction. This Government has also now to pay for the publications of the Government of India which up till now they were receiving free of cost. These account for the increase in next year's estimate under this head.

179. *Stationery Stores.*—The decrease under this head is due to the fact that from next year onwards officers of the Central Government stationed in this Presidency, who hitherto used to obtain their requirements of Stationery from the Provincial Stationery Stores, will obtain them from the Central Stationery Stores, Calcutta. For the same reason no deduction on account of "recovery of stationery supplied to Central Departments" is made.

180. *Expenditure in England.*—The current year's revised and next year's budget show decrease over the current year's sanctioned estimate. The increase in next year's estimate over the current year's revised is on account of provision for printing machinery required for the Government Central and Yeravda Prison presses.

181. *Recovery on account of Stationery supplied to Central Departments.*—No estimate has been entered in the current year's revised as according to an agreement arrived at with the Government of India, the amount due to the Provincial Government on this account is to be taken as a set-off against the value of the stationery stores taken over by this Government from the Government of India on 1st April 1922.

XXXV and 47, Miscellaneous.

Revenue.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Unclaimed deposits	1,54	1,75	1,53	1,55
Treasure trove	...	1	5	1
Sale of old stores and materials ...	1,62	9	9	9
Fees for Government Audits ...	1	...	2,01	93
Other fees, fines and forfeitures ...	16	25	12	10
Miscellaneous	3,53	60	2,62	1,00
Rents	10	10	10	10
Sale-proceeds of Darbar presents ...	...	1	1	1
Sale of land and houses, etc. ...	76	1,10	18	40
Deduct—Refunds ...	—1,41	—80	—83	—59
Total ...	6,31	3,11	5,88	3,60

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee ...	...	16	...	...
Donations for charitable purposes ...	1,42	1,03	1,21	2,33
Charges on account of Vagrants ...	13	6	30	24
Special commissions of enquiry ...	18	12	35	2
Irrecoverable temporary loans written off.	8	12	14	15
Rents, Rates and Taxes	3,29	3,29	3,29	3,31
Contributions	14,68	14,25	14,10	15,38
Miscellaneous and unforeseen charges ...	1,65	15,05	8,98	23,05
Miscellaneous charges for the treatment of patients at the Pasteur Institute ...	2	2	2	1
Charges in connection with the visit of Prince of Wales	22	...	...	...

—	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
	Rs.	Rs.	Rs.	Rs.
Darbar presents and allowances to vakils, etc.	8	13	6	8
Miscellaneous Durbar charges ...			2	3
Miscellaneous Compensations ...	...	...	1	1
Exchange	7	10	16	6
	21,82	34,33	28,64	44,67
Expenditure in England	13	19	36	15
Total ...	21,95	34,52	29,00	44,82

Revenue.

182. *Unclaimed deposits.*—The decrease in the current year's revised and next year's budget is based on the progress of actuals.

183. *Fees for Government Audits.*—It was decided to levy audit fees from certain local bodies from the year 1921-22. The current year's revised represents fees for the audit of the accounts for the years 1921-22 and 1922-23.

184. *Miscellaneous.*—The increase in the current year's revised is mainly due to the recoveries on account of compensations for damages in the Malegaon Riot.

185. *Sale of land and houses, etc.*—The decrease in the current year's revised is due to smaller receipts anticipated from the sale-proceeds of Government lands under the scheme for the development of Sholapur town. The next year's budget contains provision on account of the sale-proceeds of Government lands under the schemes for the development of the towns of Poona and Sholapur.

Expenditure.

186. *Rewards for proficiency in Oriental languages and allowance to Language Examination Committee.*—The provision of 16 has been transferred to "37, Miscellaneous Departments" to which major head the charges are debitable.

187. *Donations for charitable purposes.*—The increase in the current year's revised estimate is due to grants sanctioned to the League of Mercy, Home for fallen women and the Infant Welfare Society, Bombay. The next year's budget contains a provision of 70 on account of grant-in-aid to the Salvation Army on account of construction of a Rescue Home and a provision of 30 on account of rescue work in connection with the prevention of prostitution.

188. *Charges on account of Vagrants.*—The increase in the current year's revised and the next year's budget is on account of additional grants required for the deportation of foreigners especially Pathans from the Bombay City.

189. *Special Commissions of Enquiry.*—The increase in the revised estimate is due to the expenditure in connection with the Bombay Stock Exchange Committee.

190. *Contributions.*—Under Section 119 (2) of the Bombay Local Boards Act, 1923, Government will have to pay grants-in-aid equal to 2/3rds of the salaries of (1) Chief Officers or Engineers and (2) Health Officers. A provision of

Rs. 2,94,000 has been proposed on this account in next year's budget against the current year's sanctioned estimate of Rs. 2,08,000. Next year's estimate also contains an additional provision of 25 on account of subsidy to the Bombay Municipality in connection with the abolition of tolls leviable on vehicles entering the City from Salsette for which the payment is due before the close of the next financial year and also provision of 25 on account of grant-in-aid to the Viramgaon Municipality for the construction of a Municipal Hall. A provision on account of the last item was made in the budget for 1922-23 but the grant was not drawn by the Municipality.

191. *Miscellaneous unforeseen charges.*—The decrease in the current year's revised is due to the transfer of funds from the provision of 15,00 from reserve to other major heads for expenditure under those heads. During next year it is proposed to provide 20 lakhs for the Reserve. A provision of 3 lakhs is made in next year's budget for granting compensatory allowances to officers under other major heads. As the portion debitable to each head has not been fully worked out a lump provision is made under this head.

51, Contributions and Assignments between the Central and Provincial Governments (Reserved).

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate 1924-25.
Expenditure	56,00	56,00	56,00	56,00

192. The provision of 56,00 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72-D (3) of the Government of India Act.

XL, Miscellaneous Adjustments between the Central and Provincial Governments.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimates, 1924-25.
	−36	12,57	24,54	5,47

193. The amount of 24,54 shown in the revised estimates of 1923-24 is made up of the following items :—

(*a*) Assignment in connection with Income Tax Agency work	...	9,56
(*b*) Assignment in connection with Trades statistics ...	...	22
(*c*) Assignment in connection with Famine operations of 1918-19	...	14,00
(*d*) Civil and Military Examination Committee ...	...	19
(*e*) Interest on the securities of the Gujarat College ...	...	15
(*f*) Rent of certain land at Karachi in the occupation of the Military	...	42
Total	...	24,54

194. The amount of 5,47 in next year's estimates is made up of items (*e*) and (*f*) in the foregoing paragraphs *plus* assignment of 3,40 on account of Income Tax Agency work and 1,50 on account of Unified Stamps.

Expenditure in England under the control of the Secretary of State.

(In thousands of rupees.)

Major Head.	Budget Estimate, 1923-24.		Revised Estimate, 1923-24.		Budget Estimate, 1924-25.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5—Land Revenue	8	...	4	...	9	...
22—General Administration	3	...	56	5	5	...
24—Administration of Justice	1	...	1	...	1	...
26—Police	2	1	2	1	2	1
31—Education	1	...	1	...	1	...
32—Medical	1	1	1	...	1	...
33—Public Health	1	...	1	...	1	...
35—Industries	...	...	...	1	...	...
41—Civil Works	1	...	1	...	1	...
47—Miscellaneous	...	...	15	...	...	...
Total ...	18	2	82	7	21	1

195. The increases and decreases have been explained under the respective major heads.

Expenditure in England under the control of the High Commissioner.

(In thousands of rupees).

Major Head.	Budget estimate, 1923-24.		Revised estimate, 1923-24.		Budget estimate, 1924-25.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
5, Land Revenue	30	30	35	15	24	2
6, Excise	14	...	5	...	21	15
7, Stamps	...	...	1,30	...	2,00	..
8, Forest	26	42	26	50	2	70
9, Registration	...	...	9	...	7	...
9-A, Scheduled Taxes	...	...	10	...	10	...
XIII, Irrigation, etc.	...	31	...	31	3	30
15, Do.	2	13	13	25	10	20
22, General Administration	9	2,90	63	3,30	59	3,00
24, Administration of Justice	5	1,15	7	1,15	40	1,60
25, Jails and Convict Settlements ...	19	20	27	10	15	20
26, Police	15	1,33	24	1,33	24	1,80
30, Scientific Departments	...	...	...	...	...	...
31, Education	69	1,10	85	1,10	73	1,10
32, Medical	16	93	51	75	27	92
33, Public Health	6	34	41	65	4	41
34, Agriculture	8	6	6	30	12	65
35, Industries	...	3	18	14	20	...
37, Miscellaneous Departments	3	5	3	5	7	30
41, Civil Works	2,58	1,20	1,69	90	93	1,50
43, Famine Relief	...	...	...	...	...	...
45, Superannuation Allowances	35	3,30	52	3,50	61	4,50
46, Stationery and Printing	4,94	7	3,00	7	4,37	...
47, Miscellaneous	19	...	21	...	15	...
Total ...	10,28	13,82	10,95	14,55	11,64	17,35

196. The increases and decreases have been explained under the respective major heads.

Debts, Deposits and Advances.

197. The following explanation is furnished in respect of the figures entered under this head :—

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(*a*) Deposits and advances—			
Famine Insurance Fund...	2,50	27,85	34,18

The revised estimate for the current year includes 2,85 against the budget provision of 2,50 on account of interest to be received from Central Government on the balance of the Famine Insurance Fund under paragraph 6 of Schedule IV to the Devolution Rules. It also includes 25,00, the estimated balance of the statutory Famine Insurance Grant of 63,60 which will be transferred to the fund at the end of the current year. The next year's estimate includes 4,18 on account of interest receivable from Government of India on the increased balance of about 89 lakhs of the Fund and 30,00 being the balance of the statutory grant, which it is estimated, will be transferred to the Fund at the end of 1924-25.

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(*b*) Deposits and Advances—			
Deposits of Sinking Fund ... (i) Development	11,28	11,05	11,75
Deposits of Sinking Fund ... (ii) Ordinary ...	...	...	7,68

These figures are in respect of the Development Department except the figure 7,68 under "Budget estimate for 1924-25" and are explained in the accompanying memorandum.

It has been explained in paragraph 84 under "21, Sinking Funds" that it has been decided to maintain a Sinking Fund in respect of unproductive loan obtained from Government of India for ordinary purposes. The amount of 7,68 provided under that head is to be credited to the head "Deposits of Sinking Funds". This accounts for the figure of 7,68 under "Budget estimate for 1924-25".

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(*c*) Loans and Advances by Provincial Government—			
(1) For Development	3,12	3,12	5,23
(2) For other purposes	77,42	67,14	51,49

(1) Represents amounts recovered from local bodies in repayment of the loans granted to them. As regards (2) the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account. Total recoveries next year are estimated at 51,49.

	Budget Estimate, 1923-24.		Revised Estimate, 1923-24.		Budget Estimate, 1924-25.	
	Payment.	Receipt.	Payment.	Receipt.	Payment.	Receipt.
Loans to Cultivators ...	20,00	69,53	11,82	59,61	15,90	44,79
Loans to Cultivators through Co-operative Societies and Banks	3,50	...	2,00	...	3,50	...
Loans for the purpose of the Co-operative Societies' Act ...	42	47	42	39	42	21
Loans to Gujarat Talukdars ...	15	71	15	96	5	78
Loans to Indian States and Landlords and Notabilities ...	1,10	4,46	3,00	3,91	3,75	3,66
Loans to Local Bodies on account of Public Works	5,24	2,06	1,00	2,07	16,36	1,91
Loans to Co-operative Housing Societies	10,00	...	5,00	...	10,00	...
Other Miscellaneous Loans ...	3,40	19	35	20	1,50	14
Total ...	43,81	77,42	23,74	67,14	51,48	51,49

(*d*) Loans between Central and Provincial Governments—	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) For Development	10,19,50	8,73,50	6,25,00
(2) For other purposes	1,70,27	1,56,71	4,89,95

The current year's budget as sanctioned by the Legislative Council in March last provides 10,19,50 for advances to be obtained from the Government of India for Development and 1,70,27 for general purposes. Further it was decided to obtain 56 lakhs for Lloyd Barrage and to meet it from the advances for Development. The Development figures are explained in the accompanying memorandum. Out of the total advance of 2,26,27 for general purposes including Lloyd Barrage it has been decided to draw only 1,56,71 and the Government of India have been informed accordingly. In order to meet the cost of productive irrigation, including the Lloyd Barrage Scheme, and some other large works, the expenditure on which cannot conveniently be met from one year's revenue, it is proposed to take an advance of 4,89,95 next year from the Government of India for general purposes in addition to an advance of 6,25,00 for Development. The amount of 1,56,71 and 4,89,95 will be distributed under the following heads :—

	Distribution of 1,56,71	Distribution of 4,89,95
52-A—Forest Capital Outlay	4,06	2,43
55—Construction of Irrigation works	84,68	3,88,83
56-A—Capital outlay on Public Health	1,18	95
60—Capital outlay for Civil Works	63,62	97,14
60-A—Other Provincial expenditure not charged to Revenue.	3,17	60

Disbursement.

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(*a*) Deposits of Sinking Funds for Development	11,28	.....	.....
(*b*) Sinking Fund Investment Account ...			
Development	.....	11,05	11,75
Ordinary	.....	.....	7,68

According to the new account procedure in respect of Sinking Funds, the amount provided under, "21, Sinking Funds" is credited under "Deposits of Sinking Funds" and when it is invested in Government paper it is debited to a new head "Sinking Funds Investment Account". This accounts for the absence of provision against "deposits of Sinking Funds" under "Revised Estimate, 1923-24" and, Budget estimate "1924-25".

(*b*) Loans and Advances by Provincial Government—	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(1) For Development	7,40,00	5,94,00	3,55,00
(2) For other purposes	43,81	23,74	51,48

Item (1) is explained in the accompanying memorandum. The amount of 51,48 shown in item (2) represents loans to be advanced up to 31st March 1925 under the Provincial Advance and Loan Account.

	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
(*b*) Loans between Central and Provincial Governments—			
For Ordinary	29,00	29,00	29,00.
For Development	.....	63	67

Under Rule 23 of the Devolution Rules any money which on the first day of April 1921 was owing to the Governor General in Council on account of advances made from the Provincial Loan Account is to be treated as an advance to the Local Government from the Revenues of India and the Local Government has to pay to the Governor General in Council in each year an instalment in repayment of the principal amount of the advance. The annual instalment has been fixed at 29,00.

The loan of 54½ lakhs advanced to the Bombay Port Trust out of the advance of 290 lakh of 1921-22 obtained from the Government of India for Bombay Development purposes is to be repaid in thirty equated instalments of principal and interest. The instalments recovered from the Port Trust are to be transferred on receipt from Provincial to Central revenues. This accounts for the figures of 63 and 67 in the revised estimate for current year and the budget estimate for next year.

52-A—Forest Capital Outlay.

Accounts, 1922-23.	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
2,20	6,68	4,06	2,43

198. The decrease in the current year's revised is due to (1) the postponement of the Jharia-Kalandhar Railway in the Dangs, (2) the stoppage of work on the Dandeli-Potoli Railway, and (3) savings in the grants for roads and mechanical appliances. The decrease in the next year's estimate is due to the provision on account of the small and unproductive works being made under "8, Forest".

55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

The Note at paragraphs 45—56 explains the system of accounts under this head.

199. The current year's budget and revised estimates and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Gross expenditure ...	69,50	82,72	1,14,68	3,88,83
Deduct—Amount transferred to "16" ...	...	30,00	30,00	...
Net expenditure	69,50	52,72	84,68	3,88,83

200. After the issue of the budget, a supplementary grant of 56,00 was sanctioned by the Legislative Council for the Lloyd Barrage and Canals Scheme. The total grant for the current year under the head "55" is thus 1,38,72. The decrease of 24,04 in the revised as compared with the sanctioned grant is mainly due to savings in the grants for the Nira Right Bank Canal Project, Lloyd Barrage and Canals Scheme, Head Regulator over Baghar Canal and Regulator over Western Nara below Abad Bridge.

201. The increase in the budget estimate for 1924-25, as compared with that for the current year, is solely due to the provision of 3,28,02 proposed to be made for the Lloyd Barrage and Canals Scheme as compared with the current year's provision of 59,63 for this scheme.

The provision of 3,28,02 is made up as under :—

Works	2,83,70
Establishment	39,99
Tools and Plants	4,33
	3,28,02

Details of the provision of 2,83,70 for "works" outlay are given in the attached statement. Out of this amount, 1,91,57 are for special plant and machinery to be purchased for the use on the works. Details of the establishment will be found in the P.W.D. Budget estimate under the head "41, Provincial—Civil Works".

202. The budget estimate for 1924-25 includes a provision of 26,49 for the Nira Right Bank Canal Project. The original estimate (2,57,73) for this project was sanctioned by the Secretary of State in 1912. A revised estimate amounting to 4,91,11 has since been sanctioned by the same authority. The causes of the excess of 2,33,38 over the original estimate are explained in the note appended hereto.

203. The budget estimate for 1924-25 includes a provision of 5,00 for the Nira Valley Development Project also. An explanatory note on this project is also appended hereto.

DETAILS OF THE PROVISION OF 3,28,02 PROPOSED FOR THE LLOYD BARRAGE AND CANALS PROJECT.

	1.	Barrage	1,87,95
	2.	Rohri Canal and Khairpur Feeders ...	49,86
	3.	Eastern Nara	7,90
Includes N. W. Circle and W. Circle.	4.	North Western Perennial Canal	16,88
	5.	South Eastern ,, ...	8,60
	6.	Central Rice Canal	12,51
		Works Total ...	2,83,70
		Estimated cost of establishment ...	39,99
		Tools and Plant ...	4,33
		Grand Total ...	3,28,02

DETAILS OF PROVISION OF 2,83,70 FOR "WORKS" FOR THE LLOYD BARRAGE AND CANALS PROJECT.

Barrage.

A.	Preliminary	1,00
B.	Land	1,30
C.	Works	15,40
K.	Buildings	18,51
	Special Tools and Plants	1,51,74
	Total ...	1,87,95

Rohri Canal and Khairpur Feeders.

A.	Preliminary	34
B.	Land	2,24
D.	Regulators	2,65
K.	Buildings	9,43
L.	Earthwork	35,20
	Total ...	49,86

Eastern Nara System.

A.	Preliminary expenses	1,32
B.	Land	1,66
K.	Buildings	4,92
	Total ...	7,90

North Western Perennial Canal.

A.	Preliminary expenses	16
B.	Land	1,89
K.	Buildings	2,47
L.	Earthwork	12,30
O.	Miscellaneous	6
	Total ...	16,88

South Eastern Perennial Canal.

A.	Preliminary expenses	10
B.	Land	66
K.	Buildings	1,67
L.	Earthwork	6,15
O.	Miscellaneous	2
	Total ...	8,60

Central Rice Canal.

A.	Preliminary expenses	20
B.	Land	1,21
K.	Buildings	1,32
L.	Earthwork	9,75
O.	Miscellaneous	3
	Total ...	12,51
	Grand Total for "works" ...	2,83,70

NOTE EXPLAINING THE CAUSES OF THE EXCESS OF 2,33,38 OVER THE ORIGINAL ESTIMATE OF 2,57,73 FOR THE NIRA RIGHT BANK CANAL PROJECT.

The excess of 2,33,38 works out to 90·5 per cent. on the cost of the original project. The main causes contributing to the excess are :—

(1) Increase in the cost of labour and materials, and

(2) Changes in design of the dam and canal.

Both are extraordinary factors which could not be foreseen by the framers of the original estimate. The reasons for the increases under these heads have been summarised below :—

(1) Increase in the cost of labour and materials.

Excess 1,60,18 or 62·1 per cent.

The original estimate sanctioned by the Secretary of State in 1912 was framed in 1910 at a time when the rates for labour and materials were fairly stable. In 1877 the rate of coolie (man) was 3 annas per day. In 1910 it had risen to 4 annas—a percentage increase of only $33\frac{1}{3}$ in 33 years. The rates adopted in the original estimate had made provision for the normal increase.

Between the years 1910 to 1920, however, the daily rate for a coolie rose from 4 annas to 9 annas, that is to say, there was an increase of 125 per cent. The increase in the case of a female labourer was even more striking. These unprecedented increases followed as a result of the general upheaval of conditions brought about by the Great War and took place mostly between the years 1916 and 1918. Similarly during the same period the cost of materials increased from 18 to 150 per cent. and the cost of iron and steel work from 50 to 300 per cent. A careful analysis of the figures of the revised estimate shows that out of the total excess of 90·5 per cent. 62 per cent. can be allocated to these causes.

(2) Change in design of the dam and canal.

26,60 or 11·1 per cent.

The original proposal was to raise the old dam at Bhatghar by 60 feet so as to increase its storage capacity from 5,300 to 24,300 million cubic feet. Soon after construction was commenced, an alternative proposal for constructing an entirely separate dam was put forward by the Bombay Engineers. The Inspector General of Irrigation (Sir Michael Nethersole) after thoroughly discussing the matter with the local Engineers on the spot came to the conclusion that additional outlay in building a new dam was justifiable, because

(1) it would undoubtedly simplify construction,

(2) ensure an uninterrupted maintenance of supply to the existing Nira Left Bank Canal and the large area of sugarcane and other valuable crops dependent thereon during the long period of construction of the new works, and

(3) remove all apprehension of danger to the structure.

Finally the Secretary of State, acting on the advice of his expert advisers, accepted the change in design as desirable. Out of the excess of 90·5 per cent. fully 11 per cent. is due to change in design.

From the above, it is clear that by far the major portion of the excess is attributable to causes which could not be foreseen in 1910. It is only necessary to add that out of the balance, 25,88 or 10 per cent. is due to the provision made in the revised estimate for extra items found necessary in the light of recent experience obtained on (*a*) the Godavari and (*b*) the Pravara Canals. For instance, a provision of Rs. 14 lakhs or 5·4 per cent. has been made in the revised estimate for concrete lining in order to prevent seepage in the murum tract where intensive cultivation is anticipated. This is an item

remunerative in itself, for it not only prevents water-logging and deterioration of land but also results in the saving of a considerable volume of water. Advantage has been taken of the results obtained from special study and experience, and the designs of masonry works on canals and distributaries have been modernised in accordance with recent methods. The excess due to these causes is, although small, an important consideration in taking a comprehensive view of the case. The excess due to unforeseen items not provided for in the original estimate is only 18,72 which represents 7·3 per cent. on the amount of the original estimate. This is well within the limit of 15 per cent. up to which the Governor in Council is competent to sanction excesses over original estimates under the Reforms Scheme. The Government of India have expressed the opinion that taking all the circumstances into consideration the excess is justifiable.

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EXPLANATORY NOTE ON THE NIRA VALLEY DEVELOPMENT PROJECT.

This project provides for the complete development of irrigation in the Nira Valley on the lines decided upon in consultation with the Government of India. The Nira Right Bank Canal scheme aims at irrigating lands on the right bank of the Nira river, mainly the arid areas of the Sholapur Collectorate. For this purpose, the new Lloyd Dam at Bhatghar will impound 24,198 million cubic feet of water from the Yelwandi river, one of the tributaries of the Nira. There is, however, a large scope for extending irrigation on the existing Nira Left Bank Canal where the advantages of canal irrigation are well known and appreciated and where there is a keen demand for larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries, and by enlarging the Nira Left Bank Canal to the maximum economical limits. The proposed dam at Vir will impound 8,759 million cubic feet of water which will be sufficient to irrigate 35,500 acres of crops including 7,000 acres of sugar cane. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development Project.

The Nira Right Bank canal system by itself will cost Rs. 491·11 lakhs. The combined scheme will cost Rs. 618·70 lakhs. The extra cost will therefore be Rs. 127·59 lakhs and this amount will be spent on the following works :—

	Rs.
(i) Widening and remodelling the Nira Left Bank Canal ...	36·42 lakhs.
(ii) Constructing a new dam at Vir. This will augment the supply in the Lloyd Dam and enable the irrigation on both the canals to be fully developed ...	91·17 „
	127·59 lakhs.

Of this amount a yearly net revenue of Rs. 6·2 lakhs is anticipated on the basis of the water rates proposed to be levied on the existing Deccan canals from next year. The return on the capital outlay will thus be nearly 5 per cent. It is proposed first to take in hand the enlargement of the Nira Left Bank Canal at a cost of Rs. 36·42 lakhs, the idea being that, while irrigation on the Nira Right Bank Canal is being developed, the spare water from the storage at Bhatgar can advantageously be utilised on the Left Bank Canal and that later, when the Right Bank Canal is nearing development, work in Vir Dam may be started.

The project for the extra expenditure of Rs. 127·59 lakhs will shortly be submitted for the sanction of the Secretary of State through the Government of India and on receipt of this sanction, work on the enlargement and remodelling of the Nira Left Bank Canal will be taken in hand.

56-A, Capital Outlay on Improvement on Public Health.

Partly Reserved and partly Transferred.

	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
(i) Poona Drainage, 2nd section	2,75	50	...
(ii) Poona Town Planning Scheme, No. I ...	1,30	...	...
(iii) Expenses in connection with the transfer of certain Military Buildings from the Artillery Maidan, Karachi, to a new site.	...	18	...
(iv) Compensation to the Cantonment Committee for the transfer of certain Military lands at Bunder Road to Karachi Municipality.	...	50	...
(v) Compensation to be given to N. W. Railway in exchange of its land in connection with the development of Artillery Maidan, Karachi.	...	...	95
Total ...	4,05	1,18	95

204. (i) The Poona Drainage Scheme has been postponed till the Poona Municipality shows that it is financially able to meet the cost of the scheme. However a sum of 50 has been utilised to meet the cost of certain plant in connection with the Poona City Sewerage. This accounts for the decrease in the revised estimate for the current year.

(ii), (iii) and (iv) It has lately been decided to proceed with the original Town Planning Scheme which is still with the Arbitrator. It is not likely that anything can be spent on the scheme this year. A sum of 68 has however been reappropriated to meet the cost in respect of items (iii) and (iv). This accounts for the absence of provision on account of (ii) in the revised and for actual expenditure in respect of items (iii) and (iv).

(v) The budget provision of 95 on account of this item has been explained in the appended list of new items.

XLII and 59, Bombay Development Scheme.

205. The estimates under these heads are explained in the memorandum at pages 108 to 140.

60, Civil Works.

	Accounts, 1922-23.	Budget Estimate, 1923-24.	Revised Estimate, 1923-24.	Budget Estimate, 1924-25.
Expenditure	44,92	1,03,62	63,62	97,14

206. The amount of 97,14 is distributed as follows :—

Works in progress	65,88
New Works	17,03
Establishment	14,23
Total ...	97,14

The provision of works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Forest.

Office and quarters for the Divisional Forest Officer, Shikarpur, and outhouses for peons (10).

General Administration.

Constructing Revenue buildings, Hambus (16); New Kardarate, Tarai (10), Officers' bungalows at Kopri (2,22). Mamlatdar's Kacheri, Karmala (15), Providing electric installation in Government buildings, Thana (62).

Administration of Justice.

Judicial Commissioners' Court at Karachi (5,00), District and Sessions Courts, Small Causes Courts, 1st and 2nd class Subordinate Courts, Poona, (5,00). Judicial buildings at Nadiad (3,00).

Jails and Convict Settlements.

Tubercle ward with 6 cells at Sabarmati (14), New prison at Arthur Road for under-trial and short-term prisoners in the City of Bombay (4,00).

Police.

Quarters for 7 head constables and 39 constables on the site adjoining City Police Station, Karachi (30), Police Station and quarters for the Harbour Police at Keamari (1,40), New Police Station, quarters and Lines at Bagdadi (90), Police Lines at Tando Jan Mahomed (24), Town and Head Quarters Police Lines at Godhra (18), Quarters and Lines for Sub-Inspector, 9 head constables and 18 constables at Bhiwandi (22), Police Lines, office and lock-up at Virar (41), Police Lines (including Sub-Inspector's quarters), Panvel (10), Conversion of existing and construction of additional quarters for 1 Sub-Inspector, 7 head constables and 16 constables (30), Station House and quarters for 1 Sub-Inspector, 8 head constables and 26 constables at Ville Parle (1,00), Additional Police Lines at Ahmedabad (1,00), Quarters for 2 Railway Police Inspectors and 5 Sergeants at Dadar (89), Constructing Dock Police Lines on the site between Raichur Street and Sholapur Street, Bombay (2,00), Additional works in the compound of the Lines for the Mounted Police at Byculla (Shepperd Road), Bombay (1,75), Additions and alterations to the Northcote Police Hospital at Nagpada, (82), Quarters for 1 Inspector, 1 Sergeant and 100 policemen, Poona (1,10), Police Station House, Poona Cantonment (59), Head Quarter Police Lines, Nasik (75), Police Lines for 7 head constables and 16 constables at Nawapur (21), Police Lines ta Manmad (30), Quarters for 3 Sub-Inspectors, 14 head constables and 38 constables, Karad (20), Police Lines at Ashta (10), Police Lines at Karmala

(10), Quarters for 1 Police Inspector, 1 Sergeant, 1 Sub-Inspector, 8 head constables and 22 constables, Hubli (50), City Police Lines, Belgaum (50), Police accommodation scheme at DeLisle Road, Bombay (1,70).

Education.

High School at Larkana (75), Commercial school and Sanitary Association Museum, Broach (37).

Medical.

Additional accommodation for female lunatics at the Central Mental Hospital, Parts I and II, Yeravda (65), Additions and alterations to the Central Mental Hospital, Yeravda (38), Quarters for nurses in the Civil Hospital, Bijapur (12), King Edward Memorial Hospital, Sholapur (37).

Civil Works.

Government officers' bungalows at North Yeravda (65).

Miscellaneous Departments.

Public Buildings on the Artillery Maidan (Preliminary development), Karachi (60), Gateway of India on the Apollo Bunder, Bombay (4,00), Historical Museum and Library at Satara (50).

Communications.

Tata-Jungshahi Road (1,50), Metalling Dhandhuka-Dholera Road (50), Road from Anand to Nahapa (50), Improving the portion from Sion to Ghatkoper of the Bombay-Thana Road (23), Instalment in respect of the contribution of Government (Rs. 4 lakhs) towards the cost of constructing a new bridge across the Bassein creek to carry the water mains (2,00), Bridging nalas on Mahad-Nagothna Road (30), Road from Lakh Railway Station to Belapur Town (51), Improvements to Nagar-Dhond Road (55), Improvements to Poona-Paud-Lonavla Road (30), Roads and drains on the land acquired for the development of suburbs, east of Koregaon Road (57), Improvements to Poona-Khadakwasla Road (67), Improvements to the road from Indapur to Sarati *via* Bawda (10), Improvements to Hadapsar-Nira Bridge Road (11), Improvements to roads provincialised—(1) Junnar-Narayangaon Road (40), (2) Alandi-Chakan-Road (50), Improvements to Poona-Sholapur Road, Section 1, Section 2, miles 12—27, Section 3, miles 28—70 (50), Improvements to Poona-Nasik Road (100), Improvements to the road from Talegaon to Chakan (80), Shaikh Sulla Bridge (51), Improvements to Mahad-Pandharpur Road (24), Constructing a partial bridge over the Nira (28), Improvements to the Khandesh-Nizam's Frontier Road (1,30), Manmad-Chandor Road (62), Malegaon-Chalisgaon Road (30), Improvements to Chalisgaon-Bhadgaon-Pachora-Pahur Road (Section from Chalisgaon to Bhadgaon, Parts I and II) (50), Extension of the Dhulia-Bhusawal Road to Nimar Frontier (Section from Warangaon to Edlabad) (40), Extension of the Dhulia-Bhusawal Road to Berar Frontier (Section from Edlabad to Chikli) (40), Road from Chalisgaon to Malegaon (15), Causeway across the Girna near Jalgaon on Dhulia-Bhusawal Road, Parts I and II (1,00), Dhadgaon-Shahada Road, Sections I to IV (20), Improvements to roads provincialised—(1) Warsa-Borzar Road, Sections I and II (10), (2) Raisingpur-Nandurbar Road, Sections I to III (25), Causeway over the river Bhima (20), Improvements to Karmala-Ahmednagar Road (20), Dips on Pali-Phonda Road (25), Dips on Hatkhamba-Poladpur Road (25), Improvements to Math-Kasal Road (30), Improving Sadashivgad-Kadra Road (30).

207. The provision for new works is intended for the major works shown in Statement E.

60-A, Other Provincial Expenditure not charged to Revenue.

Expenditure (Transferred).

	Accounts, 1922-23.	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
Purchase of the Acetone Factory at Nasik.	17,50	...	...	...
Payment of compensation for the plant of the Dhulia Distillery.	...	2,00	2,00	...
Construction of quarters and peons' lines for the Excise Establishment at Mal Talasri and Udhwa in the Thana District.	...	20	20	...
Acquisition of land for the Agricultural College, Poona.	...	1,00	97	...
Purchase of the Coast Guard Fleet Dockyard at Sewri in Bombay for purposes of a country spirit warehouse.	...	...	...	60
	17,50	3,20	3,17	60

208. The amount of 2,00 provided during the current year for payment of compensation for the plant of the Dhulia Distillery has already been paid to the contractors. The provision of 20 for construction of quarters and peons' lines for the Excise establishment at Mal Talasri and Udhwa is expected to be spent during the current year. Out of the provision of 1,00 for acquisition of land for the Agricultural College, a saving of 3 is expected, and the revised has therefore been entered at 97.

209. The necessity for the provision of 60 in next year's budget for purchase of the Coast Guard Fleet Dockyard at Sewri is explained under this head in the appended statement of new or extraordinary items.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER MAJOR HEADS OF REVENUE AND EXPENDITURE RELATING TO THE BOMBAY DEVELOPMENT SCHEME.

With a view to undertaking development work in Bombay City and the areas immediately adjoining it, a Directorate of Development was established in 1920 as a Department of Government. The scope of the Directorate's work includes *inter alia* (*a*) the carrying out of the Back Bay Reclamation Scheme and the Scheme for housing the poorer classes; (*b*) the collection of information regarding, and, if necessary, the organisation of the supply of, building materials in Bombay City and the Bombay Suburban Division; and (*c*) all questions relating to development works and schemes, public works, supply of water and electricity and communications in the Bombay Suburban Division.

The following are the main heads of revenue and expenditure :—

XLII and 59, Bombay Development Scheme.

(In thousands of rupees.)

Revenue.

	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
XLII—Bombay Development Scheme	1,06,75	38,10	63,39

Expenditure (Reserved).

	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
59, Bombay Development Scheme	2,96,91	2,51,26	2,77,99

As the transactions of the Development Department are distributed over several heads, they are shown in a complete form in the tables below.

Revenue.

	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
(i) Opening balance	16,40	31,90	40,56
(ii) Interest on loans granted to local bodies (XVI-Interest).	83,72	83,09	1,18,14
(iii) Receipts under XLII, Bombay Development Scheme :—			
(1) Sales of land	78,00	10,00	27,00
(2) Sales of water	1,05	60	1,03
(3) Sales of electricity	1,80	Nil	20
(4) Rents from properties	7,20	5,50	13,16
(5) Cotton cess Revenue	18,50	20,00	20,00
(6) Miscellaneous	20	2,00	2,00
(iv) Sinking Fund deposits	11,28	11,05	11,75
(v) Loans between Central and Provincial Governments.	10,19,50	8,73,50	6,25,00
(vi) Loans and Advances by Provincial Government.	3,12	3,12	5,23
Total ...	12,40,77	10,40,76	8,64,07

Expenditure.

	Budget estimate, 1923-24.	Revised estimate, 1923-24.	Budget estimate, 1924-25.
(i) 19, Interest on ordinary debt	1,33,18	1,34,66	1,84,63
(ii) 21, Sinking Fund	9,39	9,39	9,39
(iii) Sinking Fund deposits	11,28	11,05	11,75
(iv) 59, Bombay Development Scheme	2,96,91	2,50,47	2,77,99
(v) Loans and Advances by Provincial Government .	7,40,00	5,94,00	3,55,00
(vi) Loans between Central and Provincial Governments	...	63	67
Closing balance	50,01	40,56	24,64
Total ...	12,40,77	10,40,76	8,64,07

Explanation of figures on the Revenue side.

(ii) Interest comprises interest receivable from the local bodies on loans advanced to them, and income tax on that interest.

(iii) The amount shown against sales of land is explained in Appendix A hereto.

The estimate of Rs. 13·16 lakhs for 1924-25 for rents from properties comprises Rs. 13·02 lakhs estimated receipts from rents of Directorate chawls, and Rs. 14,000 miscellaneous rents.

The receipts from cotton cess are the amounts estimated to be realised under Act XX of 1920. The revised estimate for the current year is slightly raised in view of the high receipts realised during the first four months of the current year. The estimate for the next year is also similarly raised.

(iv) The difference between Rs. 11·75 lakhs shown against Sinking Fund deposits, and Rs. 939 lakhs shown on the expenditure side against 21, Sinking Fund, represents the estimate of receipts from interest on investments already made, and likely to be made this and next year.

(v) This comprises the loan to be borrowed from the Government of India for development purposes and for local bodies. The next year's estimate of Rs. 625 lakhs comprises Rs. 275 lakhs to be borrowed for Government purposes (which is made up of Rs. 270 lakhs for development and Rs. 5 lakhs for proposed loans to Co-operative Societies) and Rs. 350 lakhs for local bodies.

(vi) This represents anticipated repayments of loans by local bodies.

Explanation of figures on the Expenditure side.

(i) This includes the interest, payable to the public and income tax payable to the Government of India, on the development loan of 1920 and interest payable to the Government of India on the sums borrowed, and to be borrowed, from that Government for development purposes and for loans to local bodies.

(ii) This represents one per cent. of the total realisation of the development loan of 1920, set apart as sinking fund under the terms of the prospectus of that loan. As the financial requirements in 1922-23 and 1923-24 are, and will be, met by advances from the Government of India, which will be repaid as development surpluses fall in, no sinking fund is provided in regard to these borrowings.

(iii) This represents the investments made, and to be made, out of the amount set apart as sinking fund and the interest accrued thereon.

(iv) "59, Bombay Development Scheme" includes salaries of officers and establishments, work charges (including cost of land) and other miscellaneous expenditure of the Department, as set forth in details in the appendices B, C, D, E, F and G hereto.

(v) The details of the loans and advances in the current and ensuing years are shown below :—

	Revised estimate, 1923-24.	Budget estimate, 1924-25.
Loans to Local Bodies—		
(i) Bombay Improvement Trust	89,00	1,00,00
(ii) Bombay Port Trust	1,60,00	50,00
(iii) Bombay Municipality	3,40,00	2,00,00
(iv) Loans to Co-operative Housing Societies	5,00	5,00
Total ...	5,94,00	3,55,00

(vi) This represents the repayment by the Bombay Port Trust of the annual instalment out of the loan granted out of the Government of India advance which is to be passed on to that Government.

NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME.

Revised Estimates for 1923-24.

Income.

(In thousands of rupees.)

	Budget.	Revised.
Opening balance	16,40	31,90

The revised is better than the opening balance originally estimated.

Receipts under XLII.

	Budget.	Revised.
Receipts from sales of land ...	78,00	10,00
All other receipts	28,75	28,10
Total ...	1,06,75	38,10

From the actual receipts during the first five months of the current year, it appears that the estimates of receipts from sales of land framed last year are not going to be realised and the estimates for this item are therefore reduced in the revised. This is due to the slump in the land market and the continued general depressed trade conditions.

	Budget.	Revised.
Loans between Central and Provincial Governments ...	10,19,50	8,73,50

When the budget estimates were framed, the Port Trust intended to borrow Rs. 200 lakhs during the year 1923-24, and the Improvement Trust Rs. 260 lakhs (inclusive of the carry over of Rs. 60 lakhs from the last year's sanctioned borrowings). The Port Trust has now reduced its requirements during the year to Rs. 160 lakhs, and the Improvement Trust proposes to draw only Rs. 89 lakhs. The Development Department's share of the borrowings is Rs. 279½ lakhs as originally estimated. The Bombay Municipality originally intended to draw Rs. 275 lakhs, but its requirements have been increased in the revised to Rs. 340 lakhs, to meet earlier demands on account of its Tansa Water Works Scheme, which is proceeding more rapidly than anticipated. Its drawings in 1924-25 will be correspondingly reduced.

Expenditure.

	Budget.	Revised.
Interest payable under 19 Interest ...	1,33,18	1,34,66
Sinking Fund Deposits ...	11,28	11,05

The revised against 19-Int. is calculated in accordance with the latest information available as regards dates and amounts of instalments drawn from the Government of India advance, and the rate of interest to be charged by the Government of India.

	Budget.	Revised.
59, Bombay Development Scheme ...	2,96,91	2,50,47

In the revised, the expenditure up to 31st March 1924 under "59" is anticipated to be reduced to Rs. 2,50,47 lakhs. The difference between the budget estimate of Rs. 2,96,91 lakhs and the revised estimate of Rs. 2,50,47 lakhs, a reduction of Rs. 46,44 lakhs compares with the reduction by Rs. 68,65 lakhs of the receipts under XLII. This reduction against "59" is due to the reduced programme of Suburban Development Work owing to the general policy of the Development Directorate not to push Suburban Development unduly ahead of the demand for land for building purposes.

	Budget.	Revised.
Loans and Advances by Provincial Government ...	7,40,00	5,94,00

The reduction in the revised is due to the reduced programme of borrowings of the Bombay Port Trust and Improvement Trust as specified in the remarks under "Income" above.

Estimates for 1924-25.

Revenue.

	Revised, 1923-24.	Budget, 1924-25.
Interest under XVI-Interest	83,09	1,18,14

The difference between the figure under "Revised for 1923-24" and the figure under "Budget for 1924-25" represents interest on further loans made and to be made to local bodies.

Receipts under XLII-Bombay Development Scheme.

	Revised, 1923-24.	Budget, 1924-25.
Cotton cess	20,00	20,00
Rents from properties	5,50	13,16
Sales of land	10,00	27,00
Sales of water	60	1,03
Sales of electricity	...	20
Miscellaneous	2,00	2,00

Details of estimated receipts from lands for the current (revised) and next year are given in Appendix A hereto.

	Budget estimate, 1924-25.
Loans between Central and Provincial Governments ...	6,25,00

The total of 6,25 required for development purposes from the Government of India is made up of 355 for local bodies and Co-operative Societies and Rs. 270 for the Development Department as shown above.

Expenditure.

	Revised, 1923-24.	Budget, 1924-25.
19—Interest	1,34,66	1,84,63

Provision has been made for payment of interest, etc., to the Government of India on the advances taken and to be taken, and for interest, income tax and other charges on the 1920 loan.

	Revised, 1923-24.	Budget, 1924-25.
Expenditure under 59—Bombay Development Scheme.	2,51,26	2,77,99

Details of the proposed expenditure under this head are given in Appendices B to G hereto.

These contain the following entries regarding items not referred to in the budget estimates for the current and preceding years which were submitted for the Legislative Council's approval during the last two years :—

B-11—Housing (Sewri).— It is proposed to construct 16 chawls, having 1,280 rooms, as a part of the industrial housing programme, on land measuring about 36,770 square yards at Mazgaon-Sewri Reclamation, leased from the Bombay Port Trust for a term of 50 years renewable for a further period of 49 years, at an annual rent of annas 8 per square yard.

S-12—Suburban Trunk Roads.—In the previous budgets this scheme was called the Bandra-Ghodbunder Road Scheme, but it has now been expanded to include all the Trunk roads in Salsette, such as the Bandra-Ghodbunder Road, Malad-Marve Road, Kolwada-Borla Road, and other similar roads, in this scheme. The name of the scheme has therefore been altered to the Suburban Trunk Roads Scheme, and expenditure on trunk roads in Salsette will be debited to this scheme.

G. (2) (d) Acquisition of land for industrial housing outside existing housing schemes.—In order to enable the Development Directorate to carry on the

scheduled programme of constructing 50,000 one-room tenements for housing the poorer classes during the year 1924-25 it will probably be necessary to purchase from the Improvement Trust lands in their Dharavi, Sewri—Wadala and Haines Road Schemes. The budget provision of Rs. 18,15,000 is intended for the purchase of these or similar sites.

	Budget estimate, 1924-25.
Loans and Advances by Provincial Government.	3,55,00

Provision is made for the following loans :—

	Rs.	
Bombay Improvement Trust	100	lakhs.
Bombay Port Trust	50	„
Bombay Municipality	200	„
Co-operative Societies	5	„
	355	lakhs.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Summary of "Development" Budget for 1924-25.

(In thousands of rupees).

Receipts.		Expenditure.	
Opening balance ...	40,56	Loans to local bodies— City Improvement Trust—1,00,00; Bombay Port Trust—50,00; Bombay Municipality—2,00,00	3,50,00
Borrowings ...	6,25,00	Co-operative Societies ...	5,00
XVI Interest ...	1,18,14	19—Interest ...	1,84,63
XLII Bombay Development Scheme ...	63,39	21—Sinking Fund ...	9,39
Sinking Fund Deposits ...	11,75	Sinking Fund Deposits ...	11,75
Loans and Advances by Provincial Government ...	5,23	59—Bombay Development Scheme	2,77,99
		Loans between Central and Provincial Governments ...	67
		Closing balance	24,64
Total ...	8,64,07		8,64,07

59, Bombay Development Scheme.

Summary of Budget for 1924-25 under heads A and C.

(In thousands of rupees).

A—Works and Acquisitions.

B.—1, Back Bay Reclamation ...	... Works ...	64,20		
	Repairs and maintenance .	3,20		
	Land ...	1,50		
				68,54
	Less credit of 7½ per cent. from B—4, East Colaba .	36		
B.—4, East Colaba ...	... Works ...	4,81½		
	Plus credit to be given to B—1, for use of tools and plant ...	36		7,67½
	Land ...	2,50		
B.—2, Housing (Naigaum) ...	Works (Plot A. 69 Plot B. 11,11) (including tools and plant) ...	11,80		
				12,13½
	Repairs and maintenance .	33½		
B.—3, Housing (DeLisle Road) ...	... Works (including tools and plant) ...	3,27		
				3,60¼
	Repairs and maintenance.	33¼		
B.—5, Housing (Worli) ...	... Works (including tools and plant) ...	47,77		
				48,46
	Repairs and maintenance.	69		
B.—11, Housing (Sewri) ...	... Works ...	15,00		
				15,20
	Repairs and maintenance.	20		
B.—7, Hornby Road ...	... Works ...	23		
				23¼
	Repairs and maintenance.	¼		
B.—9, Dadar Distillery ...	... Works ...	36½		
				39½
	Repairs and maintenance.	3		
S.—1, Kurla-Kirol ...	... Works ...	1,00		
	Repairs and maintenance.	½		1,52½
	Land ...	52		
S.—2, Trombay, North-East ...	... Works ...	1,54		
	Repairs and maintenance.	10		4,64
	Land ...	3,00		
S.—3, Trombay, North-West ...	... Works ...	86		
	Repairs and maintenance.	16		4,52
	Land ...	3,50		

S. 4, Trombay, West ...	... Land ...		1
S. 5, Malavni	... Repairs and maintenance.		5
S. 6, Danda ...	... Works ...	55	65
	Land ...	10	
S. 7, Khar	... Works ...	40	92
	Repairs and maintenance.	2	
	Land ...	50	
S. 8, Chapel Road	... Repairs and maintenance.	1	11
	Land ...	10	
S. 10, Aerodrome near Gilbert Hill	... Land ...		1,00
S. 11. Rann of Juhu	... Land ...		50
S. 12, Suburban Trunk Roads	... Works ...	9,06	9,08
	Repairs and maintenance.	2	
S. 13, South Salsette, Drainage	... Works ...		14
S. 15, Ambernath Development Scheme ...	Works ...	2,92	3,32½
	Repairs and maintenance.	15½	
	Land ...	25	
S. 16, Shahar	... Works ...	60	4,60
	Land ...	4,00	
S. 17, Central Salsette Railway	... Works ...	9,74	15,77½
	Repairs and maintenance.	3½	
	Land ...	6,00	
S. 18, Kirol, North	... Works ...	1	8
	Repairs and maintenance.	1	
	Land ...	6	
S. 19, Salsette Water Supply ...	... Works ...	4,65	5,36½
	Repairs and maintenance.	71½	
S. 21, Ambernath Water Supply	... Works ...	4,42½	4,94
	Repairs and maintenance.	51½	
S. 22, Kurla-Trombay Railway	... Works ...	3,00	3,01
	Repairs and maintenance.	1	
S. 23, Ambernath Electric Supply	... Works ...	50	1,22½
	Repairs and maintenance.	72½	
G. 1, Quarters and Offices in Bombay	... Repairs and maintenance.	17½	1,33
„ „ in Salsette	... Works ...	1,12	
	Repairs and maintenance.	3½	

G. 2, Miscellaneous—

(*a*) Salsette	...	... Works ...	2,55	
		Repairs and maintenance.	7	
(*b*) Materials	...	... Works ...	1,30	23,92
		Repairs and maintenance.	35	
(*c*) Reserve with the Director of Development		...	1,50	
(*d*) Acquisition of land for industrial housing outside existing schemes		... ...	18,15	

C—Tools and Plant—

(*a*) Bombay	... ...	... ...	56	
(*b*) Salsette	... ...	... ...	66½	1,53
(*c*) Materials	... ...	... ...	30	
(*d*) Bombay Suburban Survey	...	... ...	½	
		Total	...	2,44,48½

English expenditure included in above.

Rs. 10 = £1 *plus* Rs. 4·5 roughly = £1 for loss on exchange.

Under A—	Rs.
B. 1. £18,750	... 2,79,480
For Housing Schemes £36,960	... 5,49,470
Under S. 19	... 1,52,640
Under S. 21	... 19,520
Under S. 23	... 2,980
Total	... 10,04,090 *

* Includes Rs. 3,29,364 for loss on exchange.

APPENDIX A.

Details—XLII (Receipts).

(In thousands of rupees.)

		Revised 1923-24.	Budget 1924-25.
(1) Sales of land ...	B. 3, Housing DeLisle Road ...	94,000	8,000
	B. 6, Clare Road	*Nil*	1,50,000
	B. 8, Murzban Road ...	*Nil*	8,00,000
	B. 9, Dadar Distillery ...	*Nil*	1,80,000
	S. 2, Trombay, North-East ...	5,00,000	7,00,000
	S. 3, Trombay, North-West ...	28,000	2,22,000
	S. 6, Danda	*Nil*	2,50,000
	S. 7, Khar	64,000	1,58,000
	S. 8, Chapel Road	1,87,000	38,000
	S. 15, Ambernath Development Scheme	96,000	*Nil*
	S. 18, Kirol, North	*Nil*	2,00,000
		Rs. 9,69,000 or Rs. 10,00,000	Rs. 27,06,000 or Rs. 27,00,000
(2) Sales of water		... 60,000	1,03,000
(3) Sales of electricity		... *Nil*	20,000
(4) Rents from properties		... 5,50,000	13,16,000
(5) Cotton cess		... 20,00,000	20,00,000
(6) Miscellaneous		... 2,00,000	2,00,000
	Total	... 38,10,000	63,39,000

APPENDIX B.

59, Bombay Development Scheme.

RESERVED.

Abstract Budget Estimate.

59, Bombay Development Scheme, Reserved.	Budget Estimate, 1924-25.	Revised Estimate, 1923-24.	Budget Estimate, 1923-24.	Actuals, 1922-23.
	Rs.	Rs.	Rs.	Rs.
A—Works and Acquisitions—				
(a) (i) Bombay City Schemes—				
Works ... In progress ...	1,29,19,654		1,49,93,500	
Works ... Not commenced ...	18,25,443		6,65,500	
(ii) Bombay City Schemes—Tools and Plant for Back Bay Scheme.	*Nil*		1,98,000	
(iii) Bombay City Schemes—Acquisitions	4,00,000		*Nil*	
(iv) Bombay City Schemes—Repairs and maintenance ...	4,79,100		2,85,350	
(b) (i) Suburban Schemes—				
Works ... In progress ...	21,79,175		34,19,270	
Works ... Not commenced ...	17,59,767		19,51,000	
(ii) Tools and plant for Ambernath and Central Salsette Railway Schemes.	*Nil*		2,93,926	
(iii) Suburban Schemes—Acquisitions	19,54,000		22,06,000	
(iv) Suburban Schemes—Repairs and Maintenance ...	2,53,100	2,50,47,000	1,45,332	2,65,60,802
(c) (i) General—				
Works ... In progress ...	15,000		5,91,000	
Works ... Not commenced ...	*6,32,000		9,60,000	
(ii) General—Repairs and Maintenance ...	62,775		83,520	
(iii) General—Acquisition	18,15,000		*Nil*	
B—Establishments and Contingencies ...	†33,60,000		27,92,000	
C—Tools and Plant for Development Division—				
(a) Reclamation Branch	30,000		*Nil*	
(b) No. 1 Project Division	26,000		3,91,000	
(c) No. 2 Project Division	50,600		1,86,100	
(d) No. 3 Project Division	16,000		*Nil*	
(e) No. 4 Project Division	30,000		3,79,920	
(f) Bombay Suburban Survey	600		*Nil*	
D—Grants and advances to local authorities ...	100		1,00,000	
E—Suspense	*Nil*		50,000	
	2,78,08,314	.....	2,96,91,478	.....
Rounding ...	- 314	.....	- 478	.....
Total ...	2,78,08,000 - 9,000	2,50,47,000 Due to change	2,96,91,000 in the rate of	2,65,60,802 Exchange.
Net Total ...	2,77,99,000			
Voted ...	2,74,69,626	.....	2,92,39,000	.....
Non-Voted ...	3,29,688	.....	4,52,000	.....

* This includes a sum of Rs. 2,30,000 for grants for town planning works as shown in Appendix D under the sub-head G-2 (Miscellaneous) (a). Out of these grants Rs. 60,000 represents recoverable charges in respect of town planning schemes being prepared for Notified Area Committees by the special establishment under the Land Manager, and corresponding amount has been deducted from the proposed expenditure on establishment detailed under head "B".

† Includes provision for law charges and for rents, rates and taxes of Directorate chawls.

APPENDIX C.

Abstract of charges to be incurred by the Development Department in England and in India during the year 1924-25.

—	A.—Works and acquisitions.	B.—Establishments.	C.—Tools and Plant.	D.—Grants and advances to local authorities.
	Rs.	Rs.	Rs.	Rs.
In England	6,74,726	86,588	*Nil*	.....
In India	2,36,20,288	32,73,412	1,53,200	100

		Rs.	
Total expenditure in England	...	7,61,314	
Total expenditure in India	...	2,70,47,000	
Grand Total	...	2,78,08,314	
or in round figures	...	2,78,08,000	
		—9,000	due to change in rate of Exchange.
		2,77,99,000*	

*Includes Rs. 3,29,364 for loss on exchange.

APPENDIX D.

APPENDIX

59—BOMBAY

MINOR HEAD.—A—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Acquisition.
1	2	3	4	5
				(PROJECT ESTIMATE SANCTIONED IN G.R. No. S.C.—1856, DATED 5TH OCTOBER 1922, Rs. 7,02, 43,321.)
Bombay Schemes.				*Item I in Project Estimate.*
B—1,. Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ..	1	Gantry ... ...
				Item II in Project Estimate.
			2	Sea wall on rubble mound ...
				Item III in Project Estimate.
			3	Mass concrete wall at Colaba ...
				Item IV in Project Estimate.
			4	Cross walls ... ...
				Item Va in Project Estimate.
			5	Kandivli quarry acquisition ...
				Item Vb in Project Estimate.
			6	Kandivli opening out quarry ...
				Item Vc in Project Estimate.
			7	Kandivli machinery and buildings.
				Item VIa in Project Estimate.
			8	Marine Lines-capital cost of preparation of site.
				Item VIb in Project Estimate.
			9	Marine Lines machinery and buildings.
				Item VIIa in Project Estimate.
			10	Colaba preparation of site ...
				Item VIIb in Project Estimate.
			11	Colaba machinery and buildings ...
				Item VIII in Project Estimate.
			12	Marine Lines Colaba Railway ...
				Item IX in Project Estimate.
			13	Transport and rolling stock ...
				Item X in Project Estimate.
			14	Dredging plant ... ...
				Item XI in Project Estimate.
			15	Shore pipes, fitting and laying ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1924-25.

Amount of sanctioned Estimate.	Outlay.		Grant, 1924-25.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1922-23.	Probable during 1923-24 (Revised Estimate).	Works in Progress.	Works not commenced. and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
13,68,481	8,05,175	2,29,094	3,30,222	...	3,30,222	1	
78,14,526	14,59,134	26,48,080	13,90,132	...	13,90,132	2	Includes English expenditure Rs. 31,250 and Rs. 15,410 for loss on exchange.
10,02,432	7,62,007	...	...	...	...	3	
19,40,400	...	1,22,422	10,00,000	...	10,00,000	4	
1,50,000	1,79,128	1,00,000	...	1,50,000	1,50,000	5	The revised estimate of the cost of acquisition has been sanctioned in Government Resolution No. S A.,—1078, dated 12th July 1923 at Rs. 4,20,000.
18,26,300	16,35,678	1,18,124	...	...	...	6	
27,59,498	23,20,047	44,934	...	...	...	7	
9,04,290	9,24,021	1,08,527	...	...	...	8	
14,98,879	12,34,248	10,886	...	...	...	9	
1,75,174	2,56,490	61,275	...	...	...	10	
9,03,313	7,37,194	26,220	...	30,000	30,000	11	
7,72,534	7,72,258	12,500	...	...	...	12	
24,05,448	21,28,859	13,440	...	...	...	13	
1,34,04,860	1,11,03,644	10,18,466	...	...	...	14	
3,89,249	1,014	50,443	1,50,000	...	1,50,000	15	
...	...	...	...	...	...	...	

APPENDIX.

59.—BOMBAY.

MINOR HEAD—A.—WORKS AND.

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
B—1, Back Bay Reclamation Scheme.	Back Bay Reclamation Scheme.	Bombay ...		*Item XII in Project Estimate.*
			16	Dredging and filling ... ...
				Item XIII in Project Estimate.
			17	Murum topping ... ...
				Item XIV in Project Estimate.
			18	Equipment of area with roads and lighting.
				Item XV in Project Estimate.
			19	Equipment of area with drains ...
				Item XVI in Project Estimate.
			20	Equipment of area with S.W. drains.
				Item XVII in Project Estimate.
			21	Establishment ... ...
				Item XVIII in Project Estimate.
			22	Consultant's fees ... ...
				Item XIX in Project Estimate.
			23	Unforeseen ... ...
				(PROJECT ESTIMATE SANCTIONED IN GOVERNMENT RESOLUTION No. S.B. 1292, DATED 22ND JUNE 1922, Rs. 82,69,000.)
B—4, East Colaba Reclamation.	Colaba Section ...	Colaba ...	24	Sea wall ... ...
			25	Connecting Railway ... ...
			26	Concrete Pier ... ...
			27	Credit of 7½ per cent. to be given to B—1, Back Bay Reclamation on account of tools and plant.
			28	Acquisition ... ...
				Carried over ...

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1924-1925.

Amount of sanctioned Estimate.	Outlay.		Grant, 1924-25.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1922-1923.	Probable during 1923-1924 (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
82,03,125	47,739	3,57,315	16,50,000	...	16,50,000	16	Includes Rs. 1,25,000 for English expenditure and Rs. 61,690 for loss on exchange.
31,36,712	...	...	...	...	...	17	
1,19,95,762	...	...	...	...	...	18	
27,66,750	...	...	...	...	...	19	
64,28,100	1,13,613	15,19,480	17,00,000	...	17,00,000	20	Includes Rs. 31,250 for English expenditure and Rs. 15,410 for loss on exchange.
52,98,600	7,53,791	...	...	...	...	21	The provisions for these items for the current and next years are shown under the head "B—Establishments," Appendix F below.
13,68,888	3,40,159	...	...	...	...	22	
10,00,000	...	...	...	1,70,000	1,70,000 —*36,150	23	Gross provision for B—1 = Rs. 65,68,354.* *Deduct a credit of Rs. 36,150 from B—4 roughly equal to 7½ per cent. of estimated budget provision for B—4 on account of plant used. Net provision for B—1 Rs. 65,34,204. Total provision for English expenditure included in this is Rs. 1,87,500 and Rs. 92,500 for loss on exchange.
9,43,609	...	...	...	3,00,000	3,00,000	24	
2,04,297	4,988	1,89,300	10,000	...	10,000	25	
1,71,443	...	...	...	1,71,443	1,71,443	26	
5,70,602	...	14,000	...	36,150	36,150	27	
...	...	...	...	2,50,000	2,50,000	28	B—4 Total Rs. 7,67,593.
...	...	...	...	...	...	..	

APPENDIX

MAJOR FINANCE HEAD 59.—BOMBAY

MINOR HEAD A.—WORKS

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and acquisitions

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Acquisition.
1	2	3	4	5
				Brought over ...
Bombay Schemes—contd.				*Project estimate Rs. 29,68,250 sanctioned in G. R. No. S.B.—1319, dated 26th June 1922.*
B.—2, Housing Naigaum, Plot A—*Works.*	Bombay Housing District, No. I. and B. H. S. D.	Naigaum ...	29	Constructing chawls of 80 tenements each in R. C. C. with sanitary fittings, etc., complete, storm water drains water supply distribution system (running pumping plant) and temporary sheds for stores during construction. *Project estimate Rs. 31,42,210 sanctioned in G. R. No. S.B.—1319, dated 26th June 1922.*
Plot B.—*Works*	Do. ...	Do. ...	30	Constructing chawls of 80 tenements each in R. C. C. with sanitary fittings, etc., complete, storm water drains, sewerage connecting drains water-supply distribution system, paving around chawl plinths and temporary sheding for stores. *Project estimate Rs. 53,45,000 sanctioned in G. R. No. S.B.—1319, aated 26th June 1922.*
B.—3, Housing DeLisle Road...	Do. ...	DeLisle Road ...	31	Constructing chawls of 80 tenements each in R. C. C. with sanitary fittings, etc., complete, storm-water drains, sewerage connecting drains, water-supply distribution system, roads footpaths, etc., earth filling in low ground, paving around chawl plinths and temporary sheding for stores. *Project estimate Rs. 2,41,21,000 sanctioned in G. R. No. S.B.—1319, dated 26th June 1922.*
B.—5, Housing, Worli ...	Bombay Housing District, No. II. and B. H. S. D.	Worli ...	32	Constructing chawls of 80 tenements each in R. C. C. with sanitary fittings, etc., complete, storm-water drains sewerage connecting drains, water-supply distribution system, roads, footpaths, etc., clearing site and levelling grounds, planting trees, etc., paving around chawl plinths and temporary sheding for stores.
				Carried over ...

D.

DEVELOPMENT SCHEME.

AND ACQUISITIONS.

OF BOMBAY.

I.

in the Development Department for the year 1924-25.

Amount of sanctioned Estimate.	Outlay.		Grant, 1924-25.			Item No.	Remarks and References.
	Actual to end of 1922-23.	Probable during 1923-24. (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	62,30,354	11,07,593	73,01,797		
*24,15,850	23,62,269	6,35,000	57,800	11,000	68,800	29	*Estimate sanctioned in G. O. No. S. B.—1552, dated 21st April 1921. The accounts of this work are being closed and the excess over the estimate will be sanctioned when the actual amount is known.
†22,98,500	1,34,222	11,66,000	11,11,000	...	‡11,11,000	30	†Estimate sanctioned in G. R. No. S. B.—1700, dated 4th September 1922. ‡Rs. 56,000 to be reserved for English expenditure and Rs. 27,420 for loss on exchange. Total B-2 = 11,79,800.
§35,75,931	20,09,613	19,45,000	3,27,000	...	3,27,000	31	§Estimates sanctioned in G. Rs. No. S. B.—29, dated 4th January 1922, No. S. B.—1403, dated 10th July 1922, No. S. B.—887, dated 25th April 1922 and No. S. B.—911, dated 27th April 1922.
‖1,29,56,383	28,35,620	47,65,000	46,87,000	90,000	¶47,77,000	32	‖Estimates sanctioned in G. Rs. Nos. S. B.—1723, dated 7th September 1923 and S. B.—131, dated 2nd February 1923. ¶Rs. 2,24,000 to be reserved for English expenditure and Rs. 1,09,690 for loss on exchange.
...	....	...	1,24,13,154	12,08,593	1,35,85,597		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
B—11, Housing Sewri, Works .	B. H. District No. 1 and B. H. S. District.	Sewri and Mazgaon Sewri Reclamation.	33	Constructing 16 chawls at Sewri, Sewerage connecting drains, water supply distribution system, roads, footpaths, etc., paving around chawl plinths, clearing site and levelling ground.
B—7, Hornby Road ...	B. H. S. District ...	Hornby Road ...	34	Constructing two 40' roads on Government land in the Indo-British Institute site at Hornby Road. *Preliminary project estimate sanctioned in G.R. No. S.C.—1556, dated 10th August 1922.*
B—9, Dadar Distillery Works .	Do. ...	Dadar ...	35	Road construction ...
Suburban Schemes.				
Suburban Scheme No. 1, Kurla-Kirol.	Kurla-Kirol Industrial Area.	Kurla ...	36	Works and Acquisition ... *Preliminary project estimate* (*Rs. 14,18,000*) *sanctioned in G.R. No. S.C.—1603, dated the 18th August 1922, and estimate for Land acquisition* (*Rs. 23,50,000*) *sanctioned in G.O. No. S.A.—1486, dated 12th April 1921.*
Suburban Scheme No. 2, Trombay North-East.	Kurla-Trombay District.	Mankhurd ...	37	Works and Acquisition ... *Preliminary project estimate* (*Rs. 28,15,000*) *sanctioned in G.R. No. S.C.—1606, dated 18th August 1922.*
Suburban Scheme No. 3, Trombay North-West.	Do. ...	Chembur ...	38	Works and Acquisition ... *Estimate* (*Rs. 28,18,000*) *for the acquisition of land sanctioned in G.O. No. S.A.—322, dated 24th January 1921.*
Suburban Scheme No. 4, Trombay West.	Kurla-Trombay District.	.....	39	Acquisition ... *Preliminary project estimate* (*Rs. 3,23,350*) *sanctioned in G.R. No. S.A.—1299, dated 4th September 1923.*
Suburban Scheme No. 6, Danda.	Andheri District ...	Danda ...	40	Works and Acquisition ...
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1924-25.

Amount of sanctioned Estimate.	Outlay.		Grant, 1924-1925.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1922-1923.	Probable during 1923-1924 (Revised Estimate).	Works in Progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
8,93,000*	...	4,36,500	5,06,500	9,93,500	15,00,000†	33	*Estimate amounting to Rs. 8,93,000 for 8 chawls sanctioned in G.R. No. S.B.—1246 dated 21st August 1923. †Estimate for other 8 chawls under preparation. Rs. 89,600 to be reserved for English expenditure and Rs. 43,870 for loss on exchange.
33,164	...	...	...	23,000	23,000	34	Estimate is under consideration.
36,405	...	...	...	36,500	36,500	35	
55,91,765	6,55,369	32,000	...	1,52,000	1,52,000	36	Project estimate is under preparation. Scheme sanctioned (Rs. 55,91,765) in G.R. No. S.A.—1403, dated the 24th September 1923. Estimate for land acquisition amounting to Rs. 8,97,000 sanctioned in G.R. No. S.A.—422, dated 31st January 1921.
31,18,000	5,42,184	5,36,240	...	4,53,610	4,53,610	37	*This estimate is for the acquisition and Development of 500 acres only out of the total area of 1,925 acres ultimately to be developed and includes Rs. 6,50,000 for acquisition.
28,15,000	3,90,908	6,91,840	81,000	3,55,000	4,36,000	38	
28,18,000	...	1,000	...	1,000	1,000	39	
3,23,350	2,40,916	*Nil*	...	65,000	65,000	40	
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
				Preliminary project estimate (Rs. 23,71,475) sanctioned in G.R. No. S.C.—1606, dated 18th August 1922.
Suburban Scheme No. 7, Khar.	Andheri District ...	Khar ...	41	Works and Acquisition ...
				Preliminary project estimate (Rs. 3,45,197) sanctioned in G.R. No. S.C.—1606, dated 18th August 1922.
Suburban Scheme No. 8, Chapel Road.	Do. ...	Bandra ...	42	Acquisition ...
				Estimate (Rs. 3,06,000) for acquisition of land sanctioned in G.O. No. S.A.—1405, dated 7th April 1921.
Suburban Scheme No. 10, Aerodrome near Gilbert Hill.	.....	Andheri ...	43	Acquisition ...
				Estimate (Rs. 575) for acquisition of land sanctioned in G.O. No. S.A.—3501, dated 30th August 1921.
Suburban Scheme No. 11, Rann of Juhu.	.....	Andheri and Vile Parle.	44	Acquisition ...
				Project estimates (Rs. 13,46,565) and Rs. 5,29,437) sanctioned in G.Rs. No. S.B. 1918, dated 17th October 1922 and No. S.B.—1551, dated 10th August 1922.
Suburban Scheme No. 12, Suburban Trunk Roads.	Andheri District ...	Bandra, Andheri and Trombay.	45	Works ...
				Preliminary project estimate (Rs. 30,00,000) sanctioned in G.R. No. S.C.—1589, dated 17th August 1922.
Suburban Scheme No. 13, South Salsette Main Drainage.	Suburban Sanitary District.	Andheri ...	46	Works ...
				Preliminary project estimate (Rs. 38,50,000) sanctioned in G.R. No. S.C.—1631, dated 12th November 1923.
Suburban Scheme No. 15, Ambernath Development.	Ambernath ...	Ambernath ...	47	Works and Acquisition ...
				Preliminary project estimate (Rs. 68,15,000) sanctioned in G.R. No. S.C.—1606, dated 18th August 1922.
Suburban Scheme No. 16, Shahar.	Andheri District ...	Bandra ...	48	Works and Acquisition ...
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1924-25.

Amount of sanctioned Estimate.	Outlay.		Grant in 1924-25.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1922-1923.	Probable during 1923-1924. (Revised Estimate).	Works in Progress.	Works not commenced. and acquisition.	Total.		
6	7	8	9	10	11	12	13
Rs ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
23,71,475	14,99,925	3,14,100	40,000	50,000	90,000	41	
2,70,197	1,27,366	6,000	...	10,000	10,000	42	
3,06,000	3,02,904	1,000	...	1,00,000	1,00,000	43	Revised estimate will be sanctioned when the exact amount of the excess is known.
575	575	*Nil*	...	50,000	50,000	44	Do.
18,76,002	6,18,303	2,60,600	2,00,000	7,06,000*	9,06,000	45	*This includes a lump provision of Rs. 2 lakhs for new trunk roads in Salsette.
30,00,000	24,740	10,890	...	14,000	14,000	46	
38,50,000	6,97,720	1,95,000	2,85,000	31,857	3,16,857	47	
68,15,000	20,991	8,02,280	...	4,60,000	4,60,000	48	
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
				Project estimate (Rs. 5,55,85,42) sanctioned in G. R. No. S. B.-1280, dated 20th June 1922.
Suburban Scheme No. 17, Central Salsette Railway.	Central Salsette Railway.	Kurla ...	49	Works, constructing Railway from Andheri to Chembur and Acquisition.
				Preliminary project estimates (Rs. 4,62,280) sanctioned in G. R. No. S. C.-1606 dated 18th August 1922.
Suburban Scheme No. 18, Kirol-North.	Kurla-Trombay.	Kirol ...	50	Works and Acquisition ...
				Preliminary project estimate (Rs. 25,00,000) sanctioned in G. R. No. S. C.-1589, dated 17th August 1922.
Suburban Scheme No. 19, Salsette Water Supply.	Suburban Sanitary District.	Khar, Andheri and Vile Parle.	51	Works ...
				Preliminary project estimate (Rs. 53,50,000) sanctioned in G. R. No. S. C.-1631, dated 12th November 1923.
Suburban Scheme No. 21 (Ambernath Water Supply Scheme).	Ambernath water supply scheme.	Badlapur ...	52	Works ...
				Project estimate (Rs.13,23,792,) sanctioned in G. R. No. S. B.-1614, dated 21st August 1922.
Suburban Scheme No. 22, Kurla-Trombay Railway.	Kurla-Trombay Railway.	Kurla-Trombay.	53	Works ...
				Project estimate sanctioned (Rs. 6,30,473) in G. R. No. S. B.-1595, dated 30th October 1923.
Suburban Scheme No. 23, Ambernath Electric Supply Scheme.	Ambernath Electric Supply.	Ambernath ...	54	Power Station and Mechanical Staff quarters.
General.				
G.—1, Quarters and Offices, Salsette.	Andheri District ...	Danda and Khar.	55	Constructing staff quarters for Andheri and Suburban Sanitary Districts and for the Directorate office staff at Khar.

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1924-25.

Amount of sanctioned Estimate.	Outlay.		Grant, 1924-1925.		Total.	Item No.	REMARKS AND REFERENCES.
	Actual to end of 1922-1923.	Probable during 1923-1924. (Revised Estimate.)	Works in Progress.	Works not commenced and acquisition.			
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
55,58,542	23,09,782	9,83,000	9,73,985	6,00,000	15,73,985	49	Estimate for land acquisition amounting to Rs. 13,00,000 sanctioned in G. R. No. S.A.-926, dated 15th June 1923.
4,62,280	2,56,193	39,580	...	7,000	7,000	50	
25,00,000	6,23,672	2,00,000	2,09,000	2,56,000	4,65,000	51	Includes English expenditure of Rs. 1,02,500 and Rs. 50,450 for loss on exchange.
53,50,000	15,45,528	13,12,000	3,40,190	1,02,300	4,42,490	52	Includes English expenditure of Rs. 10,460 and Rs. 5,100 for loss on exchange.
13,23,792	13,528	1,81,300	...	3,00,000	3,00,000	53	
6,30,473	1,43,777	4,31,552	50,000	...	50,000	54	Includes Rs. 2,000 for English expenditure and Rs. 980 for loss on exchange.
...	...	...	...	1,12,000	1,12,000	55	Total G.—1 = Rs. 1,12,000.

APPENDIX

59.—BOMBAY DEVEL

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works.	
1	2	3	4	5	
				Brought forward ...	
G.—2, Miscellaneous.					
(a) Salsette ...	Kurla-Trombay and Andheri Districts.	.....	56	Grant for Town Planning Works :—	Rs.
				Bandra No. III ...	1,00,000
				,, ,, IV ...	75,000
				Ghatkopar No. I ...	30,000
				,, ,, II ...	1,00,000
				Santa Cruz No. III ...	1,00,000
				,, ,, ,, IV ...	1,00,000
				Vile Parle No. II ...	1,50,000
				,, ,, ,, III ...	1,75,000
				,, ,, ,, IV ...	31,000
				Andheri No. V ...	50,000
				Kandivli No. I ...	50,000
				Miscellaneous ...	10,000
					9,71,000
				Less estimated recoveries during the year ...	7,40,000
					2,31,000
				Say ...	2,30,000
Do. ...	Do. ...	Andheri ...	57	Planting trees in Andheri District and constructing 25' road along the Gazdar Bund.	
(b) Materials Division ...	No. 4 Project Division.	.....	58	Provision for Railway sidings at Dharavi.	
			59	Miscellaneous	
(c) Reserve with the Director.	.....	.....	60	Reserve with the Director of Development for petty works.	
(d) Acquisition ...	.....	.....	61	Acquisition of land for Industrial Housing outside existing schemes.	
				Grand Total ...	
				Carried over ...	

Acquisition Total

* Out of this the total expenditure

D.

OPMENT.

ACQUISITION.

OF BOMBAY.

I.

sition in the Bombay Development Department for the year 1924-25.

Amount of Sanctioned Estimate.	Outlay.		Grant, 1924-25.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1922-23.	Probable during 1923-24. (Revised Estimate.)	Works in progress.	Works not commenced and acquisition.	Total.		
6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.		
...	...	72,380	...	2,30,000	2,30,000	56	
...	...	...	15,000	10,000	25,000	57	
...	...	...	...	30,000	30,000	58	
...	...	1,00,000	...	1,00,000	1,00,000	59	
...	...	1,50,000	...	1,50,000	1,50,000	60	
...	...	...	...	18,15,000	18,15,000	61	Total G.—2 = Rs. 23,50,000.
...	...	...	1,51,13,829	84,22,360	2,35,00,033		

= 41,69,000.

in England is Rs. 6,72,060 and Rs. 3,28,060, for loss on exchange.

APPENDIX E.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

MINOR HEAD "A—WORKS AND ACQUISITIONS".

Part II.

Detail of the Budget Estimate for Repairs and Maintenance for 1924-25.

Sub-division of expenditure.	Revised Estimates for 1923-24.	Budget Estimates for 1924-25.	
		Amount.	Total.
	Rs.	Rs.	Rs.
Bombay Schemes.			
1. B-1, Back Bay Reclamation ...	27,350	3,20,000	
2. B-2, Housing (Naigaum) ...	2,47,300 (inclusive of provision for chawl staff)	33,600*	* (Exclusive of provision for chawl staff.)
3. B-3, Housing (DeLisle Road) ...	4,000	33,300	4,79,100
4. B-5, Housing (Worli) ...	3,500	69,000	
5. B-7, Hornby Road ...	200	200	
6. B-9, Dadar Distillery ...	3,000	3,000	
7. B-11, Housing (Sewri) ...	...	20,000	
Suburban Schemes.			
8. S-1, Kurla-Kirol ...	...	600	2,53,100
9. S-2, Trombay North-East ...	...	10,000	
10. S-3, Trombay North-West ...	5,000	16,000	
11. S-5, Malavni ...	7,200	5,000	
12. S-7, Khar ...	1,000	2,000	
13. S-8, Chapel Road ...	...	1,000	
14. S-12, Suburban Trunk Roads ...	...	2,000	
15. S-15, Ambernath Development Scheme	3,500	15,500	
16. S-17, Central Salsette Railway ...	...	3,500	
17. S-18, Kirol-North ...	...	1,000	
18. S-19, Salsette Water Supply ...	32,000	71,500	
19. S-21, Ambernath Water Supply ...	3,400	51,500*	*Includes Rs. 2,666 for English expenditure and Rs. 1,304 for loss on exchange.
20. S-22, Kurla Trombay Railway ...	...	1,000	
21. S-23, Ambernath Electric Supply ...	...	72,500	
General.			
22. G-1(*a*), Quarters and offices in Bombay (No. 1—Project Division).	8,000	17,275	62,775
(*b*) Quarters and offices in Salsette (No. 2—Project Division).	4,020	3,500	
23. G-2, Miscellaneous—			
(*a*) Salsette ...	36,500	7,000	
(*b*) Materials Division ...	27,500	35,000	
	4,13,470	Grand Total ...	7,94,975†

† Includes Rs. 2,666 for English expenditure and Rs. 1,304 for loss on exchange.

APPENDIX F.

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME".

SUB-HEAD "B—ESTABLISHMENTS".

Numbers.	Particulars.	Actuals, 1922-1923.	Budget Estimate, 1923-1924.	Budget Estimate, 1924-1925.	Remarks.
	Salaries.		Rs.	Rs.	
1	Director of Development (6,000) ...	Rs. 19,87,060 for salaries and establishments, allowances and contingencies.	72,000	72,000	Non-voted.
1	Deputy Director of Development, Secretary to Government, Development Department, and Commissioner, Bombay Suburban Division (3,000).		36,000	36,000	Non-voted.
1	Consulting Town Planner, Development Directorate.		7,500	16,500*	Non-voted. * £500 per annum retaining fee at Rs. 15=£.1 *plus* pay for 3 months at Rs. 3,000 per mensem when out on duty in India.
1	Secretary to Development Directorate, Deputy Secretary to Government, Development Department, and Assistant Commissioner, Bombay Suburban Division (1,500).		16,800	18,000	
1	Assistant Secretary to Government, Development Department (Rs. 750 for 9 months and 800 for 3 months).		8,550	9,150	
1	Chief Engineer, Reclamation Branch (3,900) ...		45,600	46,800	Non-voted.
2	Deputy Chief Engineers, Reclamation Branch (2,000).		48,000	48,000	Non-voted.
2	Deputy Chief Engineers, Reclamation Branch (2,000).		22,200 (Provision for one).	48,000	
1	Personal Assistant to Chief Engineer, Reclamation Branch (1,200).		12,000	14,400	
25	Superior Engineering staff for the Dredging Section, *viz.*, three Chief Engineers for dredgers, six second Engineers, six third Engineers and six fourth Engineers and four Assistant Dredging Masters.		.....	1,93,920	
1	Superintending Engineer (Rs. 2,250 for 8 months and Rs. 2,500 for 4 months).		48,000 (Provision for two).	28,000	Non-voted.
1	Superintending Engineer (Rs. 2,250) ...		48,000 (Provision for two).	27,000	
12	Executive Engineers ...		2,07,000 (Provision for 13).	2,01,900	
*30	Assistant Engineers ...		1,88,000 (Provision for 28).	2,09,300	*One not yet sanctioned.
1	Dredging Master (1,000) ...		12,000	12,000	
1	Marine Surveyor (Reclamation) 500 ...		7,200	6,000	
1	Medical and Sanitary Officer (700) ...		.....	8,400	
1	Mechanical Engineer, Quarry (750) ...		9,000	9,000	
1	Quarry Master (840) ...		10,080	10,080	
1	Land Manager, Development Directorate (2,500).		30,000	30,000	
4	Assistant Land Managers ...		30,000	29,500†	†Of this Rs. 15,000 are recoverable.
1	Land Acquisition Officer for the City of Bombay (1,600).		18,000	19,200‡	‡The cost of Land Acquisition Officer is ultimately divided between Government and such local bodies on whose behalf land acquisition work is done, in proportion to the amount of work done for each.

APPENDIX F—*continued.*

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME"—*continued.*

SUB-HEAD "B—ESTABLISHMENTS"—*continued.*

Numbers.	Particulars.	Actuals, 1922-1923.	Budget estimate, 1923-1924.	Budget Estimate, 1924-1925.	Remarks.
	Salaries—continued.		Rs.	Rs.	
1	Assistant Land Acquisition Officer (600) ...	Rs. 19,87,080 for salaries and establishments, allowances and contingencies.	7,200	7,200	
1	Personal Assistant to the Land Acquisition Officer (550).		6,000	6,600	
1	Superintendent, Bombay Suburban Survey (1,900).		.....	19,200*	* At Rs. 1,600 per month Rs. 300 per month are payable by the Revenue Department.
1	Collector, Bombay Suburban District, and Salsette Development Officer. (Rs. 1,850 for 7 months and 1,950 for 5 months).		21,500	22,700	Non-voted.
1	Personal Assistant to the Salsette Development Officer.		7,800	9,000	
1	Special Assistant to the Collector, Bombay Suburban District (400).		.....	4,800	
4	Assistant Development Officers (one on Rs. 700, two on Rs. 600 and one on Rs. 625).		30,300	30,300	
1	Chitnis to the Collector, Bombay Suburban District, and Head Clerk to the Commissioner, Bombay Suburban Division.		5,200	3,510	
1	Mamlatdar, South Salsette ...		2,580	2,415	
1	District Inspector of Land Records ...		2,445	2,580	
	Total ...		9,58,955	12,01,455	
	Voted ...		.....	9,31,455	
	Non-voted ...		.....	2,70,000	
	Establishments.				
1	Secretariat Establishments ...		56,000	70,300	
2	Reclamation ...		3,02,000†	2,54,080	† Includes provision for superior Engineering staff for dredging work. Next year's estimate for the staff is shown under "Salaries".
3	Land Manager's Office ...		77,000	80,500‡	‡ Of this Rs. 36,000 are recoverable.
4	1st Project Division ...		2,05,000	1,95,000	
5	2nd Do. ...		2,30,000	2,07,500	
6	3rd Do. ...		1,22,000	1,03,500	
7	4th Do. ...		75,000	71,800	
8	Office of the Land Acquisition Officer for the City of Bombay.		53,000	51,500	
9	Collector, Bombay Suburban District, and Salsette Development Officer's Office.		54,000	49,700	
10	Land Records Office ...		3,000	2,400	
11	Suburban Survey Office ...		14,000§	56,000	§ This provision was made for only a part of the office of the Bombay Suburban Survey.
12	Unforeseen demands for additional staff owing to increase of work and provision for increments, leave.		1,35,000	1,26,000‖	‖ Of this Rs. 9,000 are recoverable. It includes Rs. 88,000 for extra chawl supervision staff and Rs. 38,000 for extra demand for staff.
	Total ...		13,26,000	12,68,280	

APPENDIX F—*concluded.*

MAJOR HEAD—"59, BOMBAY DEVELOPMENT SCHEME"—*continued.*

MINOR HEAD "B—ESTABLISHMENTS"—*continued.*

Numbers.	Particulars.	Actuals, 1922-1923.	Budget Estimate, 1923-1924.	Budget Estimate, 1924-25.	Remarks.
	Allowances and Commissions.		Rs.	Rs.	
1	Travelling and fixed conveyance allowance including tentage.		1,87,000	1,85,000	
2	Local allowance		7,000	8,500	
3	Duty allowance		4,000	8,000	
4	House-rent		8,000	10,000	
5	Leave allowances, etc., to be paid in England ...		29,250	* 86,588	* Non-voted 59,688, Voted 26,900.
6	Commissions to be paid to Messrs. C. S. Meik and Buchanan, Consulting Engineer, Back Bay Reclamation Scheme, is payable quarterly in rupees in Bombay at 2 per cent. of the total expenditure on the Scheme, this amounts to 1,52,600.		1,42,000	1,52,600	
	Total ..		3,77,250	4,50,688	
	Voted ..		.....	3,91,000	
	Non-voted ...		.. ...	59,688	
	Contingencies.				
1	Rents, Rates and Taxes	Rs. 19,87,080 for salaries and establishments, allowances and contingencies.	45,500	† 2,44,690	† Includes Rs. 2,02,600 for Directorate chawls.
2	Country stationery and petty bazar supplies ...		9,500	7,210	
3	Postal, telegraph and money order commission charges.		9,600	9,280	
4	Carriage of parcels, treasure and other Government property.		6,200	6,005	
5	Hot and cold weather charges		1,800	1,500	
6	Supplying drinking water and dusting offices ...		1,100	1,025	
7	Law charges		7,000	1,02,075	
8	Donations for passing examinations in native languages.		.....	.....	
9	Medical and Hospital charges		3,700	1,575	
10	Books and periodicals		4,700	5,270	
11	Printing, Binding and Advertising		27,000	‡ 38,218	‡ Includes Rs. 22,348 for printing of maps.
12	Purchase and repairs of office furniture (offices of Direction and Accounts only).		12,300	9,600	
13	Purchase and repairs of tents (offices of Direction)		1,300	400	
14	Stationery and forms supplied to the offices of the Development Directorate by the Yeravda Prison Press and Stationery Department.		25,000	25,000	
15	Telephones		4,500	5,350	
16	Liveries and warm clothing		4,200	5,445	
17	Miscellaneous		17,400	§ 36,883	§ Includes Rs. 22,700 for sanitary stores of Directorate chawls.
	Total ...		1,80,800	4,99,526	
	Total for B—Establishments ...		9,58,955	12,01,455	Salaries.
			13,26,000	12,68,280	Establishments.
			3,77,250	4,50,688	Allowances.
			1,80,800	4,99,526	Contingencies.
			28,43,005	34,19,949	
	Less amount deducted on account of recoveries for part of the cost of the Land Manager's office.		51,106	60,000	
			27,91,899 or 27,92,000	33,59,949 or say 33,60,000	

APPENDIX G.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME".

MINOR HEAD "C—TOOLS AND PLANT".

Detail of the Budget Estimate of Tools and Plant under Provincial Civil Works for the year 1924-25.

Item No.	Description of articles.	Revised 1923-24.	English charges. Total 1924-25.	Indian charges. Total 1924-25.
	Reclamation Branch.	Rs.	Rs.	Rs.
(a)	Chief Engineer, Reclamation Branch, Plant for Colaba ...	.....	.....	30,000
		.....	.....	30,000
(b)	*Project Division, No. 1.*			
	Bombay Housing District No. 1, Tools and Plant ...	25,000	.....	10,000
	Do. do. No. 2 do. ...	1,00,000	.....	15,000
	Bombay Housing Sanitary. District Office furniture Tools and Plant.	1,500	.....	1,000
		1,26,500	.....	26,000
(c)	*Project Division, No. 2.*			
	Andheri District. Tools and Plant, Scientific instruments, and drawing materials, office furniture and repairs and carriage of tools.	10,000	.....	18,800
	Kurla-Trombay District do.	5,500	.....	6,000
	Suburban Sanitary District do.	15,000	.....	25,800
		30,500	.....	50,600
(d)	*Project Division No. 3.*			
	Small tools and miscellaneous and fitting for electric workshop, etc., including telephone lines.	.....	.....	16,000
		.....	.....	16,000
(e)	*Project Division No. 4.*			
	Miscellaneous	30,000	.....	30,000
		30,000	.....	30,000
(f)	*Bombay Suburban Survey.*			
	Purchase of Mathematical instruments and country tools.	.....	.....	600
		.....	.....	600
	Grand Total ...	1,87,000	.....	1,53,200

STATEMENT D.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE REQUIRED TO BE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1924-25.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. C. V. MEHTA.					
1	Appointment of a surveyor for the maintenance of village site surveys in the Bombay Suburban District :— One maintenance surveyor at Andheri on Rs. 60-2-80 per mensem. One peon on Rs. 10 *plus* temporary and provisional allowance at Rs. 6 per mensem. Cycle allowance to the maintenance surveyor at Rs. 4 per mensem. Local allowance to the maintenance surveyor at Rs. 7-3-0 and to the peon at Re. 1 per mensem. Fixed contingency at Rs. 3 per mensem.	1,005	...	1,005	1,335	The village site surveys of the villages of Andheri, Ambivli, Gundavli and Vile Parle have been completed and the record of rights prepared. Fees are to be recovered and arrangements have to be made for the maintenance of the surveys. It is proposed to entrust this work to a maintenance surveyor to be appointed for this purpose. The maintenance surveyor will be borne on the Collector's establishment, but will work under the supervision of the District Inspector of Land Records, Bombay Suburban District, and will hold his office at Andheri. The maintenance work cannot be entrusted to the respective talatis, as it will not be maintained in an efficient manner and will not receive that amount of supervision which it requires and which the District Inspector will be able to bestow when the work is done directly under him. Provision is made for 11 months.
2	Purchase of furniture and survey instruments for Bandra and Andheri maintenance surveyors at Rs. 400 each.	...	800	800	...	The furniture and instruments are required for city surveyors at Bandra and Andheri. The expenditure is necessary if the survey work is to be maintained in good order.

3	Temporary establishment to make inquiries into the rights in the surveyed Bhal tract of Shahbandar taluka of the Karachi District and to prepare record of rights for these dehs. One Mukhtiarkar on Rs. 250 per mensem. Fixed travelling allowance or pony allowance at Rs. 75 per mensem and tentage at Rs. 5 per mensem. } 330 × 6 = 1,980 One Clerk on Rs. 60 per mensem. Fixed travelling allowance or pony allowance at Rs. 25 per mensem. } 85 × 6 = 510 Two Tapedars at Rs. 50 per mensem each. Fixed travelling allowance or pony allowance at Rs. 12 per mensem each. } 62 × 2 × 6 = 744 Two Peons at Rs. 16 per mensem each. } 16 × 2 × 6 = 192 Two Kotars at Rs. 15 per mensem each. Fixed travelling allowance or pony allowance at Rs. 10 per mensem each. } 25 × 2 × 6 = 300 Contingencies about Rs. 744 Total for 6 months 4,470 Contingencies for replacement of lost boundary marks in the Bhal tract. 2,000 Total 6,470	...	6,470	6,470	...	In the year 1916 Government sanctioned the Commissioner in Sind's proposals (1) that the four Bhal dehs of Bablo, Padwari, Takro and Betri should be surveyed as soon as funds were available for the work, the assessment being levied by bighoti measurement till the survey was made, (2) that in the remaining three dehs, Nind, Joshewari and Kalikot, the paka land should be similarly surveyed as soon as this was feasible, while in the kachha land all makans and holdings should be roughly demarcated and all land marks shown with a view to a regular survey later, and (3) that in no case should leases be renewed. As provision was made for this purpose in the budget of 1918-19, the Commissioner in Sind was asked in April 1918 to carry out the work in that year. Extra temporary establishment required in connection with this work together with incidental charges, was sanctioned by Government in October 1918. Subsequently in 1919 it was reported by the Superintendent of Land Records in Sind to the Commissioner that it was not possible to demarcate 13,900 acres of *kacha* lands in these dehs and that the survey operations were therefore confined to sub-dividing 13,176 acres of *paka* land into small survey numbers. On completion of the measurement operations in May 1919, it was found that there was still a considerable area of cultivable land in the tract that could be surveyed. The establishment and other charges in connection with this were sanctioned in November 1919. The survey was completed in 1919-20. Since the completion of the survey, very little has been accomplished in the matter of the preparation of the record of rights for this tract. A provision of Rs. 1,500 was proposed for this purpose in the budget of 1922-23 but was cut out owing to the necessity for retrenchment of expenditure. The attempt to carry on the work with the existing staff has not been successful. The work cannot be put off still further without a risk of losing the results of the survey. Moreover the expenditure is remunerative and will

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, *Land Revenue* (*Reserved*)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. C. V. MEHTA.					
						ultimately more than cover the cost. A careful investigation of the conditions of the tract has shown that the minimum time required for the work will be six months and for this period the total expenditure for the work including contingencies will be, as shown in column 2, of about Rs. 4,470 for establishment and Rs. 2,000 for cost of boundary marks.
4	Purchase of dead-stock articles and law books for the City Survey Officer, Shikarpur.	...	500	500	...	The City Survey Establishment has already been entertained. The expenditure was postponed for two years owing to financial stringency. The office cannot work efficiently until it is properly equipped.
5	Purchase of dead-stock articles and law books for the City Survey Officer, Sukkur.	...	200	200	...	The City Survey Establishment has already been entertained. Out of the amount of Rs. 1,000 sanctioned for the first year on account of contingencies and survey instruments a sum of Rs. 820-12-0 was actually spent, as it was not possible to purchase all the articles required because of the late receipt of the orders of Government. A further provision of Rs. 200 is therefore necessary.

6	Entertainment of Maintenance Establishment for the City Survey, Hyderabad :— Two surveyors on Rs. 100 per mensem each. One clerk on Rs. 30-5/2-80 per mensem. One peon and two khalasis on Rs. 16 per mensem each. Cycle allowance for two surveyors at Rs. 4 per mensem each. Conveyance allowance to the Huzur Deputy Collector at Rs. 30 per mensem. City Survey contingencies for instruments and dead stock (Rs. 300 recurring *plus* Rs. 1,200 non-recurring).	3,776	1,200	4,976	4,692	The resurvey of the city of Hyderabad was sanctioned in 1921. As soon as the resurvey has been completed, it will be necessary to entertain the establishment for its maintenance. The cost of the original maintenance survey was borne by the Municipality. Government have under consideration the question whether the full cost of the maintenance of the resurvey should be recovered from that body or should be shared equally between Government and the Municipality. In any case the expenditure is remunerative and is likely to be more than covered by the levy of fees, etc. Provision for 11 months has been made.
7	Purchase of a new tent and raoti for the office of the Prant Officer, N. D., in the Kolaba District.	...	800	800	...	The old tents purchased in 1905 have become totally useless for touring purposes and require to be replaced. This office is touring without a tent since 1917 and considerable difficulty is experienced in keeping office which is on tour during most of the fair season. In the absence of any suitable place, the office is occasionally held in dharamshalas, to the great inconvenience of the public. The expenditure was proposed in 1920 but was postponed owing to financial stringency. It cannot be further postponed without causing grave inconvenience.
8	Measurement and sub-division of pasture land into survey numbers in the West Khandesh District— (1) Six measurers on Rs. 50 per mensem with permanent travelling allowance of Rs. 15 and contingency of Re. 1-4 per mensem each ... Rs. 3,180 for 8 months. (Current years' sanctioned grant was Rs. 1,600).	...	8,800	8,800	...	Many applications are received by the Collector of West Khandesh for the grant of pasture land for cultivation. It was expected that there would be a large demand if the pasture land was divided into survey numbers. A provision of Rs. 4,000 was therefore sanctioned by the Legislative Council for the purpose in 1923-24. The work commenced in October 1923. About 80,000 acres are to be measured and divided into survey numbers, the work is therefore likely to be continued throughout the next financial year. It is found that an increased

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. C. V. MEHTA.					
	(2) Six Peons for same on Rs. 14 per mensem with travelling allowance of Rs. 6 per mensem each ... 960 for 8 months. (Current year's sanctioned grant was Rs. 400).					establishment will be necessary to cope with it, involving an additional expenditure of Rs. 8,800. The expenditure is wholly remunerative and will add to the permanent increase of land revenue.
	(3) One classer for 2½ months on pay of Rs. 70 per mensem and contingency of Re. 1-4 ... 179					
	(4) One Peon for 2½ months on pay at Rs. 14 with travelling allowance of Rs. 6 per mensem ... 50					
	(5) Travelling allowance for the classer. 140					
	(6) Flagholders at the rate of 4 men for each measurer for 18 days in a month with pay of annas 6 per day ... 1,296 (Current year's sanctioned grant was Rs. 400).					
	(7) Flagholders for classers ... 324					
	(8) 5,184 stones for 2,592 survey numbers at the rate of Re. 1 for each ... 5,184 (Current year's sanctioned grant was Rs. 1,600).					
	(9) Drawing papers for plane table, 24 reams ... 340					
	(10) Six tapes each 66 ft. long ... 70					
	(11) Poles for holders ... 20					

	(12) Repairs to plane table and coloured flags ... 60 *For Barsát season of 4 months.* (13) Three measurers with one peon ... 851 (14) Travelling allowance for the measurers who will return to Poona in *Barsát* ... 140 In round figures ... 12,800 — 4,000* 8,800					
9	Maintenance of Parabs for supply of drinking water to Government officers in Kaira, Broach and Panch Mahals Districts.	1,377	...	1,377	1,633	The Commissioner, N. D., has made proposals for the entertainment of full time "Parabs" or watermen at the Huzur offices, Kaira, and at the Huzur and Taluka and Mahal offices in the Panch Mahals and Broach Districts. Till now these parabs were maintained by the District Local Boards concerned at their own cost but these bodies have resolved to discontinue them. Such watermen are maintained at Government expense in the Ahmedabad District. It is proposed to maintain one waterman for the Huzur offices at Kaira, six watermen in the Panch Mahals and six in the Broach District. The waterman at Kaira is to be maintained during the months of June to September and December to February every year. For the remaining five months the District Local Board, Kaira, has agreed to supply water. In the Panch Mahals and Broach Districts they are to be maintained throughout the whole year. The remuneration proposed is Rs. 12 per mensem for Taluka or Mahal offices in District Headquarters towns and Rs. 10 per mensem for such offices elsewhere. In addition a contingent allowance of Re. 0-5-4 per mensem for ropes, buckets, etc., per office is proposed. The proposal involves an annual expenditure of Rs. 1,632-5-4. The expenditure during the next financial year amounts

* Current year's sanctioned grant as shown above.

rial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. C. V. MEHTA.					
						to Rs. 1,376-5-4 or say Rs. 1,377. The smaller provision for next year is due to the fact that the scheme is to be introduced in the Broach District from 1st July 1924 and not from 1st March 1924 as in the other Districts.
10	Entertainment of a carpenter in the Govt. Photozinco Press, Poona, on Rs. 40-5/2-60	440	...	440	720	The process work in the Govt. Photo Press is increasing steadily requiring a large number of blocks for which carpentry work is important. Up to now a carpenter was employed intermittently. This has been found to be unsatisfactory inasmuch as a skilled operator had often to leave his work of engraving to do the mounting of blocks. In the interest of economy and efficiency it is absolutely necessary to engage permanently a proficient carpenter trained in this particular operation. Such a man will be useful in renovating and repairing cameras, dark slides, printing frames, etc. It is therefore necessary to have a carpenter on Rs. 40-5/2-60 from 1st April 1924.
11	Increase in the pay of the Store Branch of the Photozinco Press.	720	...	720	780	The Stores Accounts system has been introduced in the Government Photo Press. This system involves strengthening the store branch staff. The branch is in charge of a storekeeper on Rs. 40-5/2-80 with an assistant on Rs. 25-1-35. It has been decided to revise the pay of these men and fix it at Rs. 85-5/2-100 and Rs. 40-5/2-80 respectively. The increase is justifiable

						as the change introduced in the Press involves greatly increased work for the store-keeper and his assistant. The value of the stores and the importance of the correct keeping of accounts regarding them require that the men should be adequately paid.
12	Entertainment of temporary draftsmen on Rs. 60/5/2/80.	1,320	...	1,320	1,920	Originally a village map was drawn by hand by a draftsman and it was then photographed. From the photos copies were printed. One copy was reserved and after a lapse of some years various corrections and alterations having been made in the survey numbers, these corrections were made in the printed copy and they were again photographed. From this a fresh reprint was made. At each repetition there is a slight decrease in the sharpness of the lines. Consequently many of the maps are now becoming almost illegible. It is therefore necessary to have corrected up-to-date copy of the map redrawn by draftsman again. It is not possible to entrust this work to the ordinary draftsmen of the Photozinco Press as their normal work occupies them fully. It is necessary to have an extra staff of two men. It is proposed to have this establishment sanctioned for one year in the first instance, but it is likely that the work will continue for a considerable number of years.
13	Establishments for the maintenance of city surveys at various places in the Presidency.	4,860 5,177 ...	8,497 4,761 1,705	13,357 9,938 1,705	6,376 7,982 ...	The introduction of city surveys at various places in this Presidency has been sanctioned by Government. The cost of the introduction is recoverable from the land-holders. As soon as the inquiry work is finished, maintenance work commences, otherwise the result of the survey would be lost. The cost of such maintenance is borne by Government. To some extent it is recouped by levy of fees and fines. Recently Government have had under consideration the question of covering the cost of
		10,037	14,963	25,000	14,358	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. C. V. MEHTA.					maintenance. In the meanwhile the following places will be ripe for maintenance during the next financial year:— (1) Prantij and Modasa. (2) Ahmedabad. (3) Wambori and Sangamner. (4) Pandharpur. (5) Athni. (6) Nargund. (7) Navalgund. (8) Indi. The establishment usually required for the maintenance is more or less stereotyped, *viz.*, one maintenance surveyor on Rs. 60 — 2 — 80. One peon on Rs. 14 or Rs. 15. Fixed contingency of Rs. 2 or Rs. 3, Cycle allowance of Rs. 4. Besides some expenditure is required for Travelling Allowance to surveyor when he looks after the work at more than one place. A non-recurring provision for purchase of dead-stock articles is also required. Thus the following provisions will be required during the ensuing year for the above items:— Pay ... Rs. 4,018 Allowance ... 512 Contingencies 330 Dead Stock.., 8,497 Total ... 13,357

14	Cost of maintenance establishment of the City Survey, Dahanu :—	42	100	142	42
	Rs Contingency at Re. 1 per mensem ... 12 Travelling allowance to the surveyor and his peon .... 10 Daily allowance for 20 days ... 20 Purchase of dead stock ... 100 142				
	Total ...	18,717	33,833	52,550	25,480

In addition to the foregoing places, maintenance arrangements will have to be made in the course of the next year in respect of the following places as soon as the enquiry work is finished :—

(1) Additional establishment for Ahmedabad City Survey.
(2) Kaira and Nadiad.
(3) Amod, Ankleshwar, Broach, Hansot.
(4) Bassein, Dahanu.
(5) Wai and Panchgani.
(6) Alibag, Pen, Panvel, Uran.

The following amounts will be necessary :—

	Rs.
Pay	4,008
Allowance	796
Contingency	373
Dead Stock	4,761
	9,938

An expenditure of Rs. 1,640 for labour charges and contingencies for the Karachi City Survey will also be required. In order to bring the total provision to a round sum, this item has been taken at Rs. 1,705. Thus a lump provision for Rs. 25,000 in round figures will be required.

The introduction of the city survey at Dahanu was sanctioned in June 1922. The enquiry was finished at the end of April 1923 and if the work done at the survey is not maintained, the result would be lost. It is therefore proposed to begin maintenance work from the next financial year. The supervision of the work is to be entrusted to the Sub-Registrar, Thana, in addition to his duties. This is the most economical arrangement for the maintenance work. The expenditure has been calculated for eleven months from 1st April 1924.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	6, Excise (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
15	Increase in the house-rent allowance of excise menials in Aden.	306	...	306	306	Under an arrangement made with Messrs. Cowasjee Dinshaw and Brothers of Aden they have provided quarters for the Salt and Excise menial staff at that place. They have applied for an increase of rent from Rs. 1-8-0 to Rs. 3 per mensem if repairs to the quarters are carried out by Government, and to Rs. 5 if they are held responsible for them. The Salt and Excise menial staff at Aden consists of 3 Havildars, 1 Naik, 19 peons and one cooly. The Havildars and the Naik are in receipt of a house-rent allowance of Rs. 2 per mensem each and the peons and cooly get Rs. 1-8-0 per mensem each. The increase in rent asked for by Messrs. Cowasjee Dinshaw and Brothers is reasonable in view of the general rise in rent in Aden. It is proposed to accept the former alternative, *i.e.*, to raise the rent per residential quarter to Rs. 3 and to undertake repairs at Government expense. As a corollary, it is necessary to raise the house-rent allowance of the menials to Rs. 3 per mensem. This entails an extra charge of Rs. 408 per annum, of which Rs. 102 are debitable to the head 3, Salt and the balance to 6, Excise. The repairs to the quarters, which are estimated to involve an initial outlay of Rs. 1,150 and Rs. 50 annually, will be carried out by the Public Works Department.

16	Revision of pay of Superintendents of Excise	...	16,200	16,200	5,300

The pay of Superintendents of Salt and Excise was last revised with effect from 7th February 1921 as shown below :—

Old scale.		Rs.	Revised scale.		Rs.
3 on	...	1,000	2 on	...	1,100
3 on	...	800	3 on	...	1,000
3 on	...	700	3 on	...	800
4 on	...	600	3 on	...	700
4 on	...	450	3 on	...	600
			3 on	...	450

This is the only service in which a time-scale of pay does not exist. The advisability of introducing it was brought to the notice of the local government by the Secretary of State as early as 1917.

2. The revision has failed to achieve the object in view *viz.*, improvement in pay to meet the rise in the cost of leaving and more than half the number of Superintendents have derived no benefit from it. The revision has thus served to accentuate the discontent already prevailing among the majority of the officers at the time of its introduction. Those Superintendents who previously belonged to the Salt Department have an additional grievance inasmuch as on the amalgamation of the Salt and Excise Departments, they lost certain important privileges which they formerly enjoyed, *viz.*, acting promotion from grade to grade, exchange compensation allowance and free quarters. In a small cadre like that of the Superintendents of Salt and Excise vacancies are infrequent and consequently there is a serious block in promotion with its resulting hardships. The only remedy for the present unsatisfactory position is the adoption of a time-scale as in the case of all other services, and it is proposed to adopt the following scale. Any lower scale would not only give no relief to the

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Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	6, Excise (Transferred)—concld.					existing officers but would also lead to inefficiency and loss of revenue as these officers are responsible for safeguarding a revenue of seven crores per annum :— * 16 appointments on Rs. 300—50—800—50—1,000. 2 selection appointments on Rs. 1,050—50—1,200. It is proposed to apply the new time-scale from 1st March 1924, the present incumbents being allowed to count the period of their service from 1st March 1921, for increments on the new scale over their pay on 1st March 1921. Proposals for revision as indicated above have been accepted by the Government of India subject to the approval of the Finance Committee of the Legislative Assembly, which is necessary as the cost of the Department of Salt and Excise is at present divided between 3, Salt and 6, Excise in the proportion of 5 : 4. The cadre of Superintendents given above is for the combined Departments of Salt and Excise as it stands at present. With effect from 1st March 1924 the Salt and Excise Departments in the Presidency proper will be separated and there will be a separate cadre of Superintendents of Excise. The extra cost of revision of the pay of these Superintendents for the year 1924-25 comes to Rs. 16,200. It represents the difference between the pay on the revised scale for the year 1924-25 and that on the existing scale for that year.

Total ...	16,596	...	16,506	5,606

* Inclusive of one appointment added subsequent to the date of last revision.

3. The minimum pay of the Superintendents has been proposed at Rs. 300. 50 per cent. of the vacancies are to be filled in future by direct recruitment. The remaining 50 per cent. will be filled by promotion of subordinates. Assuming that the latter are appointment as Superintendents after putting in 20 years' service and start on Rs. 450 in the proposed time-scale the average pay of each appointment of Superintendent (both directly recruited and promoted) in the whole cadre will be Rs 775 per mensem. The average pay of each appointment according to the present graded system is Rs. 739 per mensem. The revision will thus involve an ultimate extra cost of Rs. 36 per mensem per appointment. Including the provincial share in respect of appointments the cost of which is to be divided between the Central and Local Governments the total charge for which the Excise Department will be liable is approximately Rs. 5,300 per annum in round figures and this amount is shown in column 6.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
	Northern Circle.					
17	Construction of servants' quarters and stables for the bungalow of the Sub-assistant Surgeon, Ahwa, Surat Division.	...	1,300	1,300	...	The proposed additions are badly required and much inconvenience is felt in their absence.
18	Construction of a Rest-house at Borkhal in the Surat Division.	...	4,474	4,474	...	Borkhal is the junction of 4 main timber routes and a very important point of exploitation in the Dangs. The construction of a rest house is therefore necessary.
19	Construction of a Forest post at Chinchnagaotha in the Surat Division.	...	4,000	4,000	...	The post is intended to accommodate the Range Clerk 1 Forester and 2 guards. Office and quarters for the Range Forest Officer are under construction.
20	Construction of a Store room at Ukhala in the Surat Division.	...	4,000	4,000	...	This is particularly urgent as there is no camping place between Subir and Nawapur, a distance of 22 miles.
21	Construction of a 3 roomed post at Sawa in the North Thana Division.	...	3,613	3,613	...	This is intended to accommodate the Ranger's clerk and orderlies and is required urgently. Office and quarters for the Range Forest Officer have already been built at this place.
22	Construction of Range Officer's quarters at Thana ...	...	4,800	4,800	...	The construction of the quarters is necessary as it is impossible to get a suitable house at Thana at a reasonable rent.

23	Laying out water pipe from the Tansa main to the Range Officer's quarters at Thana.	...	1,000	1,000	...	This is indispensable.
24	Construction of a 3 roomed post at Tokavda in the East Thana Division.	...	3,613	3,613	...	Office and quarters for the Range Forest Officer at each of these places have been built. The proposed posts which are intended to accommodate clerks and subordinates, are indispensable.
25	Construction of a 3 roomed post at Vihigaon in the East Thana Division.	...	3,613	3,613	...	
26	Construction of servants' quarters at Ambai in the West Nasik Division.	...	1,937	1,937	...	A bungalow has already been erected at this place. The servants' quarters are therefore necessary.
27	Construction of a well at Chinchnagaotha in the Surat Division.	...	800	800	...	Quarters for subordinates are proposed to be constructed at these places. The wells are therefore necessary.
28	Construction of a well at Tokavda in the East Thana Division.	...	600	600	...	
	Central Circle.					
29	Construction of 3 roomed Guards' quarters at Morala in the Yawal Range of the East Khandesh Division.	..	2,800	2,800	...	No suitable housing accommodation is available for the Forest Guards at present. The construction of the quarters has been postponed continually since 1920.
30	Construction of 3 roomed Guards' quarters at Kusumwada in the Taloda Range of the North Khandesh Division.	...	2,800	2,800	...	Do. do.
31	Construction of 4 roomed Guards' quarters at Khanapur in the Nawapur Range of the West Khandesh Division.	...	3,600	3,600	...	Do. do.
32	Construction of 4 roomed Guards' quarters at Raipur in the Nawapur Range of the West Khandesh Division.	...	3,600	3,600	...	Do. do.
33	Construction of 4 roomed Guards' quarters at Pezari in the Alibag Range of the Kolaba Division.	...	3,600	3,600	...	No quarters for the Guards are available.
34	Construction of a well at Gangapaui in the Raver Range of the East Khandesh Division.	...	500	500	...	The well is very urgently needed for the use of subordinates as well as of officers camping at the rest house.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
35	Construction and repairs of wells and bandharas in the Satpura area of the west Khandesh Forest Division for the provision of water for cattle sent there for grazing.	...	4,000	4,000	...	It is proposed to construct new wells, bandharas and shevdis and to repair old ones so as to provide water for cattle sent for grazing in the Satpudas. The scheme has been recommended by the Cattle Committee and is estimated to cost about Rs. 16,000 if the works are undertaken through the less expensive agency of the Forest Department. It is proposed to complete the works in the course of the next four years. A provision of Rs. 4,000 is accordingly proposed for the ensuing year.
	Southern Circle.					
36	Construction of quarters for 4 guards and 1 clerk at Virnoli in the Kanara Northern Division.	...	6,000	6,000	...	The subordinates are at present living in temporary huts; and a pucca building is necessary. The work has so long been delayed for want of funds.
37	Construction of Depôt Officer's quarters and office and spare rooms for touring subordinates at Alnawar in the Kanara Northern Division.	...	3,600	3,600	...	The necessity for this is greatly felt by touring officers and by the subordinates stationed at Alnawar. The present temporary hut is in a dilapidated condition and there is no room to hold the Depôt office nor accommodation for the Depôt staff which should necessarily live near the station to watch export of material.

38	Construction of a Berad's house one block (100′ × 20′) at Dandeli in the Kanara Northern Division.	...	2,750	2,750	...	The quarters now in use by the berads being insufficient more are needed for those employed on works at and near Dandeli.
39	Construction of a coolies' line, 1 block (100′ × 20′) at Dandeli in the Kanara Northern Division.	...	2,650	2,650	...	With the increase in the work at the Dandeli Saw-mill it is necessary to employ more coolies on the work, and housing arrangements for them have to be made in advance. The work is thus essential.
40	Construction of a rest house at Ganeshgudi in the Kanara Eastern Division.	...	6,500	6,500	...	There is no building at Ganeshgudi, the nearest Forest Naka at Dehalli being 2½ miles distant. Ganeshgudi is the chief centre or plantation work on the Kalinadi slopes and it will be necessary for the Divisional Forest Officer and his staff to spend more and more time there every year. Girdled wood fellings are also approaching this neighbourhood and Ganeshgudi will be the centre for inspection of this important work from about 1925—1935. The total cost of the work is estimated at Rs. 10;000.
41	Construction of quarters for 1 clerk and 4 guards at Ramanguli in the Kanara Central Division.	...	6,000	6,000	...	Pucca quarters are necessary owing to the unhealthiness of the locality.
42	Construction of quarters for 1 forester and 2 guards at Kaigadi in the Kanara Central Division.	...	4,000	4,000	...	Important works are to be carried out in this out-of-the-way place and there is no convenient place for the Range Forest Officer or Forester to stay at. The guards are also greatly inconvenienced. The quarters are therefore essential.
43	Construction of quarters for 1 forester and 2 guards at Hattikeri in the Kanara Central Division.	...	4,000	4,000	...	These quarters are badly required as there is no suitable accommodation for the staff.
44	Construction of quarters for 3 Foresters at Gund in the Western Kanara Division.	...	3,500	3,500	...	This is essential as no other suitable accommodation is available. The total estimated cost of the work is Rs. 6,000.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring liabilties.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
45	Construction of a bungalow, including out-houses, at Shivpur in the Kanara Western Division.	...	6,500	6,500	...	Shivpur is an important but isolated place at the junction of three forest roads. It is the centre of many forest works of inspection. The construction of this bungalow was provided for partly in 1919-20 and partly in 1920-21 but the work was not executed owing to the failure of the contractor who had agreed to do it. The total estimated cost of the work is Rs. 10,000.
46	Replastering and stone paving of the Jamboti rest-house in the Belgaum Division.	...	900	900	...	Yerraguntala stones have already been purchased and brought to the rest house. The repairs are necessary.
47	Stone paving to the Shiroli rest-house in the Belgaum Division.	...	600	600	...	Stones have already been purchased and brought to the rest house. The repairs are necessary.
48	Construction of a combined clerks' office and motor house at Parla in the Belgaum Division.	...	650	650	...	This is essential as there is no accommodation for the camp clerk at a reasonable distance from the rest-house nor is there any shed for a motor.
49	Construction of a motor house at Shiroli in the Belgaum Division.	...	650	650	...	The Divisional Forest Officer and his assistant have to camp here in the rains and a motor shed is necessary.
50	Construction of a motor house at Jamboti in the Belgaum Division.	...	650	650	...	A motor shed is necessary at this place where there is already a rest-house.

51	Construction of a forest naka for 6 guards at Nagargali in the Belgaum Division.	...	6,000	6,000	...	There is no adequate accommodation for guards at Nagargali. A Naka is very urgently required for the proper housing of the establishment at the place.
52	Construction of quarters for one guard at Nigadi in the Dharwar-Bijapur Division.	...	1,200	1,200	...	The quarters are urgently needed for housing the guard of the beat.
53	Construction of quarters for two guard at Mallapur in the Bagalkot Range in the Dharwar-Bijapur Division.	...	2,400	2,400	...	Required for housing the establishment stationed there.
54	Construction of quarters for one forester and one guard at Hasrambi in the Dharwar-Bijapur Division.	...	3,000	3,000	...	The subordinates are living in thatched huts, and pucca quarters are urgently needed.
55	Construction of quarters for one forester and two guards at Devikop in the Dharwar-Bijapur Division.	...	4,000	4,000	...	The present Naka is too old to be repaired, and new quarters are necessary.
56	Construction of a well at Sambrani in the Kanara Northern Division.	...	1,000	1,000	...	There is no well at a suitable distance from the subordinates' quarters at Sambrani. The necessity of a well is greatly felt.
57	Construction of a well at Kulgi in the Kanara Northern Division.	...	1,200	1,200	...	At present the subordinates have to go a long way to bring water. The necessity of a well near the quarters is greatly felt.
58	Construction of a well at Gundabala in the Kanara Central Division.	...	750	750	...	The guards stationed at this place have to go a long way to bring water from the river. A well near their quarters is therefore necessary.
59	Purchase of telephone lines in the Yellapur and Dandeli forests in the Southern Circle.	...	7,480	7,480	...	The Director, Telegraph Engineering, Southern Circle, has intimated that it has been decided to raise the rent of the telephone lines to Rs. 3,350 per annum as they are out-of-the-way and it is difficult for the Telegraph Department to supervise and maintain them. The Director has offered the lines to the Forest Department for Rs. 7,480 and it is proposed to purchase them as the proposed rent of Rs. 3,350 per annum on a property at present worth Rs. 7,480 which will annually depreciate by Rs. 285 is excessive.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring liabilties.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
	Sind Circle.					
60	Purchase of one single poled, double walled regulation tent measuring 14′ × 14′ for the office of the Conservator of Forests, Sind Circle.	...	1,580	1,580	...	The old tent was purchased in 1903 and is quite worn out.
61	Purchase of two raotis for peons of the office of the Conservator of Forests, Sind Circle, each measuring 12′ × 12′, at Rs. 180 each.	...	360	360	...	The raotis at present in use were purchased in 1908 and are now worn out.
62	Purchase of one office tent measuring 13′ × 13′ for the Divisional Forest Officer, Hyderabad.	...	970	970	...	The old tent was purchased in 1904 and is quite worn out.
63	Additions to the Kashmor Range Forest Officer's quarters and Office at Gublo in the Shikarpur Division.	...	1,700	1,700	...	The amount is intended for the construction of a stable and latrine and provision of iron bars for windows of the office and residential quarters. The additions are necessary.
64	Construction of a bund round Chandia village in the Larkana Division.	...	200	200	...	Owing to the construction of a sluice for the irrigation of Agani Forest, Larkana Range, it is quite necessary to construct a bund round the Chandia village to save it from being submerged.

65	Construction of a double house for forest guards at the Hajipur and Keti Mehrani forests in the Karachi Division.	...	1,242	1,242	...	No suitable quarters are at present available for these guards and it is necessary to house them in their respective beats.
66	Construction of a single house for the forest guards of Khakhar and Tikkur forests, Kathar Range, Karachi Division.	...	868	868	...	
67	Construction of a single house for the forest guards at Ghorabari in Kotri Allahrakhioshah, Karachi Division.	...	530	530	...	
68	Construction of a single house for the forest guard at Ranta village in the Karachi Division.	...	1,100	1,100	...	This is very urgently required.
69	Construction of a timber shed at Kotri in the Karachi Division.	...	2,054	2,054	...	A timber depot has been lately established at Kotri. Timber brought from Hyderabad and Karachi Divisions is stored near the railway station to facilitate its despatch to purchasers. A shed on masonry pillers and covered with corrugated sheets and reliance rubber roofing is necessary in order to save the scantlings, planks and logs from being damaged by extreme heat and rain.
	Total ...	...	1,41,234	1,41,234	...	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	9, Registration (Transferred).					
	Minister in charge— HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
70	Supply of wooden cabinets and drawers to sub-registrars for keeping index cards.	...	2,000	2,000	...	Owing to the introduction of the revised system of card indexing in the Registration Department it is necessary to supply all Registration offices with cabinets and drawers for holding index cards. The total cost involved is estimated at Rs. 15,000 and it is proposed to spread it over a number of years. In the ensuing year it is proposed to supply cabinets only to some of the big offices, the others being supplied in future years. This outlay is merely in lieu of the cost of leather binding indexes, which came to about Rs. 2,000 per year.
71	Purchase of a fire-proof safe for the Bombay Sub-registry office.	...	1,500	1,500	...	In accordance with the provisions of the Indian Registration Act sealed covers containing wills must be deposited in fire-proof boxes. The Sub-registry office, Bombay, has three safes now but they are almost full of sealed covers and there will not be space for new sealed covers after a few months. The purchase of an additional fire-proof safe was sanctioned in the year 1916, but the expenditure was postponed from year to year for want of funds. As the office is now located in a less fire-proof building, *viz.*, the Old Custom House, an additional fire-proof safe is urgently required.

72	Purchase of an iron safe for the Registry office at Bandra.	...	1,500	1,500	...	A new Registration District named Bombay Suburban has been created with effect from 23rd January 1923 by dividing the area of the Thana District into two districts, *viz.*, Thana and Bombay Suburban. Consequently there is an independent District Registrar's office at Bandra for the Bombay Suburban District. In accordance with the provisions of the Indian Registration Act it is necessary to supply the new District Registrar with a fire-proof safe for keeping sealed covers containing wills. No provision could be made for the purpose in the current year's budget and the District Registrar was authorised to make temporary arrangements for the custody of sealed covers pending the provision of funds. The safe is now urgently required.
	Total ...	...	5,000	5,000	...	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	9-A, Scheduled Taxes (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. C. V. MEHTA.					
73	Outdoor Duty Clerk under the Supervisor employed in connection with the administration of the Entertainments Duty Act: Pay Rs. 80 in the grade of Rs. (60—4—100—3—160). Conveyance allowance Rs. 15.	1,045	...	1,045	2,100	For the purpose of better supervision over the checking of admission tickets at places of public entertainments, and also as an assistant to the Supervisor for general supervision a post of an outdoor clerk on a salary of Rs. 80 in the grade of Rs. (60—4—100—3—160) is found necessary. The clerk's duty will also be to accompany the Auditor who has been appointed by the proprietors of Cinema companies for the purposes of auditing their weekly returns in order to see that the accounts are properly scrutinised and audited. The clerk has to travel almost throughout the whole of the city and for this purpose a conveyance (tram) allowance of Rs. 15 per mensem is necessary. Provision has been made for eleven months.
74	Increase in the conveyance allowance of the Supervisor employed in connection with the Entertainments Duty Act from Rs. 150 to Rs. 175 per mensem.	275	...	275	300	The conveyance allowance of Rs. 150 per mensem sanctioned for the Supervisor in January 1923 is not sufficient for the upkeep of a motor car. The Supervisor has to travel almost throughout the whole city on inspection duty daily. On Sundays and other holidays, he has to inspect the theatres twice as there are invariably two performances on these days. In order to enable the Supervisor to inspect all the theatres properly it is necessary to increase the conveyance allowance from Rs. 150 to Rs. 175 per mensem.
	Total ...	1,320	...	1,320	2,400	

	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—					
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	Jamrao Canal—					
75	Raising Banks on main canal and branches ...	...	10,000	10,000	...	As the heavy bed silt scours down from the upper reaches, it is being deposited lower down and is causing an increase in water levels in spite of resectioning of the canal by groyning. In fact this groyning has itself caused some rise in water levels and to keep pace with further increase, the banks will have to be raised and strengthened.
76	Raising inspection path mile 91 to 94 Right Bank, Jamrao Canal.	...	4,000	4,000	...	The work is necessary to raise water level in order to pass full supply discharge.
77	Making Inspection path along mile 98 to 110 ...	...	4,000	4,000	...	The work is necessary for completing the inspection path along Jamrao Canal.
78	Converting Punjab pattern outlets into modules ...	...	10,000	10,000	...	It is necessary to module the outlets for ensuring better distribution of water.
	Naulakhi Canal—					
79	Providing punkhas and chicks in the Public Works Department Bungalow at Dhiria.	...	300	300	...	Punkhas are necessary on account of excessive heat.
	Eastern Nara Works—					
80	Providing trellis work to the verandah arch openings and shades to windows to Public Works Department Bungalows at Bareji, Ramjago and Darello.	...	2,400	2,400	...	Owing to storms in the hot weather it is necessary to provide trellis work to prevent dust from coming into the bungalows.
81	Constructing Daroga's Landhi at Bakoro ...	...	2,000	2,000	...	As the existing Landhi is in dilapidated condition, a new one is necessary.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	Pinyari Canal—					
82	Sinking a well at Daro ...	...	2,500	2,500	...	The garden is withering for want of water in the cold season and it is necessary to sink a well.
83	Renewing head regulator over Sheikha ...	...	10,000	10,000	...	The existing head regulator is in a dilapidated condition.
	Great Marak Canal—					
84	Constructing Outhouses in the Sub-Divisional Office at Shahdadpur.	...	4,000	4,000	...	As there is no accommodation for keeping records and stores, etc., it is essential to provide record and store rooms.
	Desert Canal—					
85	Constructing baulkshed at mile 11 Taj Majwah ...	...	800	800	...	The shed is very necessary for the safety of needles and stores.
86	Constructing baulkshed at head regulator, Desert Canal.	...	1,000	1,000	...	The shed is very necessary for the safety of needles and stores.
87	Converting stables into servant s quarters at Drakhan.	...	2,000	2,000	...	The present stables are proposed to be converted into servants' quarters which do not exist and new stables are proposed to be constructed.
88	Constructing new stables at Drakhan	...	950	950	...	

	Indus Canals, Left Bank—					
89	Constructing a baulkshed at Khanto	1,500	1,500	...	The old baulkshed has fallen down and a new one is very necessary for the safety of needles, etc.	
	Unproductive—Sind.					
	Dad Canal (including distributary)—					
90	Kaira sluices—Ren distributary	1,000	1,000	...	These are necessary to prevent excessive draw-off and to regulate supply.	
	Deccan and Gujarat.					
	Hathmati and Khari Cut Canals—					
91	Raising the top of the Tulsi well in the Mani Bokh above the flood level and Constructing an approach road to the same from the bank. ...	800	800	...	The work is necessary for preventing the contamination of the water of the well which gets submerged in the Bokh Reservoir.	
	Mangroli Tank—					
92	Constructing a syphon or regulator across Hedhi river at the tail of the Left Bank Canal. ..	2,000	2,000	...	The work is necessary for extending irrigation.	
93	Constructing a regulator at the tail of Bhadar High Level Canal, Mangroli Tank. ...	1,500	1,500	...	The work is necessary for extending irrigation.	
	Mangroli Tank—					
94	Constructing an inlet at chain 40 of the Bhadar High Level Canal. ...	450	450	...	The work is of immediate necessity for draining water behind the Canal Bank.	
	Savli Tank—					
95	Constructing an inlet in the bank of the Left Bank Canal at chain 29.33. ...	350	350	...	The work is of immediate necessity as the canal breaches very often at this place owing to the inflow of the side drainage.	

Serial No.	Description of item.	Account provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.					
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	Deccan and Gujarat.—contd.					
96	Nira Canal and Shetphal Tank combined— Remodelling certain distributaries	...	4,000	4,000	...	Certain distributaries on the Nira Left Bank Canal require to be remodelled in order that the designed discharge should pass through them and the amount is therefore necessary.
97	Cook-house at Pandhara Bungalow ...	...	1,720	1,720	...	The bungalow at Pandhara is in constant use by officers in charge of irrigation management and the necessity of a new cook-house of modern type is badly felt as the existing one is found to be very inconvenient as it is too far from the bungalow and is very small and of old type.
98	Ghankapur Tank and Girna Left Bank Canal— Improving banks of Girna Left Bank Canal, mile 8, 4 furlongs.	...	400	400	...	In view of the recent development of irrigation on the Girna Canal some improvements are found necessary.

99	Scour sluice on the Girna Left Bank Canal, mile 7, 4 furlongs.	...	600	600	...	In view of the recent development of irrigation on the Girna Canal, some improvements are found necessary.
100	Providing an inspection service road along water course No. 13 on the Girna Canal leading to Lakhmapur Inspection Bungalow.	...	800	800	...	
101	Providing a well in the compound of the subordinate's Inspection Chauki at Lakhmapur.	...	800	800	...	A well is absolutely necessary for the new Inspection Chauki at Lakhmapur.
	Chankapur Tank—					
102	Constructing a stable and servants' quarters for the subordinates' inspection Chowki at Lakhmapur.	...	1,500	1,500	...	An inspection Chowki has recently been constructed at Lakhmapur and stable and servants' quarters are absolutely necessary.
	Godavari Canals—					
103	Head and cushion walls to culvert No. 23 at mile 31/6 of Godavari Right Bank Canal.		1,500	1,500	...	The culvert openings are nearly blocked with silt deposit. To prevent this, head walls with cushion on upstream side or a properly graded channel are proposed.
104	Improvements to Distributary No. 2, Godavari Right Bank Canal.	...	800	800	...	Originally the site of the gate of the head regulator is kept some 3 feet above C. B. 4. and hence it is difficult to pass sufficient discharge especially when the water in the canāl is low. Besides the channels require widening.
105	Improvements to Nala diversion near culvert No. 24 Godavari Right Bank Canal.	...	1,200	1,200	...	The Original bed width provided for diversion is found inadequate. The whole length is silted up rendering Nala water to stand against upstream Canal bank for a depth of 4 to 5 feet. To do away with this the Nala diversion requires re-grading, etc.
106	Improvements to catch water drains in miles 51, 52 and 61 of Godavari Right Bank Canal.	...	2,500	2,500	...	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	Deccan and Gujarat—contd.					
	Godavari Canals—*contd.*					
107	Providing lining to gauge run near the Inspection Bungalow at Esgaon on the Godavari Left Bank Canal.	...	900	900	...	Lining to gauge runs is necessary in order to obtain an accurate discharge of the canals.
108	Providing lining to gauge run near the Inspection Bungalow at Padhegaon on the Godavari Left Bank Canal.	...	900	900	...	Lining to gauge runs is necessary in order to obtain an accurate discharge of the canals.
109	Providing quarters for a telegraph peon, bungalow Chowkidar and mali in the bungalow compounds at Sonewadi and Kolgaon on the Godavari Left Bank.	...	7,000	7,000	...	Similar quarters are under construction at Rahata and provision has been made for the four similar quarters at Sonewadi, Kolgaon, Mahalkheda and Kopergaon as whole time attendance of such men is absolutely necessary at these places.
110	Providing quarters for a telegraph peon, bungalow Chowkidar and mali in the bungalow compounds at Mahalkheda and Kopergaon on the Godavari Left Bank Canal.	...	7,000	7,000	...	

	Pravara Right Bank Canal—					
111	Re-roofing the Inspection Bungalow at Deolali ...	...	2,200	2,200	...	The present Belgaum pattern roof has become very old and leaks at several places. It is, therefore proposed to provide Mangalore tiled covering in "Berlin Rafter Construction".
	Pravara Left Bank Canal—					
112	Filling Canal bed at mile 6/6 and 7	...	2,000	2,000	...	The present canal bed is full of weeds and to eradicate this evil the portion between banks is proposed to be filled in up to C. B. 4.
	Kadwa River Works—					
113	Additions and alterations to the Inspection Bungalow at Waghad Tank.	...	3,000	3,000	...	The Inspection Bungalow at Waghad is an old building and the roof is in a dangerous condition and requires to be renewed. Some additions and alterations are also necessary for convenience of touring officers.
114	Improvements to the Wadali Weir	...	3,500	3,500	...	Owing to the full length of the Wadali Canal being now brought under 1st class Irrigation, it has been found incumbent by recent experience that the weir of the Wadali Canal must be thoroughly improved before demand for water can be complied with. To achieve this end proposals for reconstruction of the top of the weir are under consideration of the Executive Engineer.
115	Constructing an additional store room and workshop for the Kadwa Canals Sub-Divisional Office at Ozar Tambat.	...	3,000	3,000	...	The work is of immediate necessity as the present accommodation is totally inadequate.
	Ekruk Tank—					
116	Dismantling and reconstructing a kitchen room for the Inspection Bungalow at Hiperga.	...	1,400	1,400	...	The existing kitchen room being very old is in a dilapidated condition. It is therefore proposed to dismantle it and build a new one.
	Krishna Canal—					
117	Providing locking arrangements to pipe outlets on Krishna Canal.	...	3,000	3,000	...	This work is urgently necessary to control distribution of water.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Non-recurring.	Recurring.	Total.		
1	2	3	4	5	6	7
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	Deccan and Gujarat—contd.					
	Krishna Canals—					
118	Constructing an inspection path on the down stream bank of Krishna Canal mile 1 to 25.	...	2,000	2,000	...	The work is necessary to facilitate frequent inspection of the canal.
	Jamda Canals System—					
119	Providing cupboards in the Inspection Bungalow on Jamda Canals System, viz., at Jamda, Nalbandi and Gondgaon.	...	240	240	...	Cupboards are necessary for the safe custody of handy articles of furniture in bungalows.
120	Extensions and improvements to drainage and upper bank of Jamda Right Bank Canal (6 miles).	...	1,000	1,000	...	The work is absolutely necessary as the rain water coming from upper ground spoils both the banks, especially the upper bank, and silts up the canal. Breaches in the bank are usual occurrences in the rainy season.
121	Providing trellis work to the Inspection Bungalow at Gondgaon.	...	260	260	...	The bungalow has only one set of rooms and enclosure to the verandah is urgently required for office purposes.

122	Providing Shahabad stone paving to the Inspection Bungalow at Nalbandi.	...	1,000	1,000	...	It is necessary to avoid recurring charges of repairing murumed floors with a view to neatness.
123	Deepening the well in the Inspection Bungalow at Jamda.	...	500	500	...	The existing well dries up in the hot weather. It is therefore necessary to deepen it.
	Yerla River Irrigation Works—					
124	Providing stop gates in front of escapes on Yerla River Irrigation Works.	...	1,000	1,000	...	The work is required for proper distribution of water.
	Dharma Canal—					
125	Constructing a masonry regulator to Havangi branch.	...	180	180	...	The regulator is absolutely necessary for this branch for proper distribution of canal water.
	Total ...	...	1,17,450	1,17,450	...	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	15—Other Revenue Expenditure financed from Ordinary Revenues (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	SIND.					
	Hyderabad Canals District.					
126	Additions and alterations to the Executive Engineer's Office at Hyderabad.	...	2,500	2,500	...	Additional accommodation is necessary as the present accommodation for the office is insufficient.
	Fuleli Canals District.					
127	Constructing sluice, two syphons and water course in Ghallian Bund.	...	5,000	5,000	...	The works are required for the irrigation and drainage of Miani Forest.
	Nasrat Canals District.					
128	Constructing forest sluice *ex*-Dad Feeder Left mile 6/3.	...	800	800	...	The works are required for the irrigation and drainage of Bhour and Dalipata Forests.
	Works under the control of the Indus River Commission.					
	Karachi Canals District.					
129	Baulk shed and store room at Delo, Mulchand Shah-bunder Bund.	...	2,000	2,000	...	There is at present no building where abkalani stores for bunds and needles can be kept.
130	Raising and strengthening Kokawari bund, miles 8/0 to 9/0.	...	2,000	2,000	...	Mile 8 requires raising very urgently as the free-borad of the bund in this abkalani in mile 8, is only 1·3 to 1·5 feet.

131	Extension of Khanto tail Embankment	...	50,000	50,000	...	The bund is urgently required to prevent dehs from being flooded.
132	Constructing new moharies along Mulchand Shahbunder Bund.	...	25,000	25,000	...	The work is necessary to protect bund from wave wash.
133	Raising Panah Baghar Bund, miles 3/2 to 6/2 ...	...	10,000	10,000	...	The works are required to bring the bunds up to standard section.
134	Raising Sonda Hilaya Bund	...	20,000	20,000	...	
	Fuleli Canals District.					
135	Constructing sluices	...	5,800	5,800	...	The new sluices are required to replace Kacha Masonry crossings.
	DECCAN AND GUJARAT.					
	Ahmedabad District.					
136	Providing an escape regulator to the Rai tank at Bidaj...	...	3,000	3,000	...	The work is required to remove the long standing complaint of the Hidaj *Dhedh* people regarding over flooding of their lands by the water impounded in the tank. The Collector of Kaira is also pressing for the work.
137	Constructing a needle shed on Galki tank at Sankhej ...	...	2,000	2,000	...	The shed is required for keeping stores on site of work as the tank itself is situated in the jungle and no accommodation for stocking stores can be made conveniently.
138	Constructing a regulator bridge on the channel crossing the Sankhej cart track.	...	600	600	...	The bridge is required to remove the hardship caused to traffic in crossing the channel from the tank.
139	Additions and alterations to the store room of the Hathmati and Khari Cut Sub-division.	...	200	200	...	The work is necessary for providing sufficient ventilation.
	Kaira and Panch Mahals District.					
140	Constructing an outlet on the Shydak Nalla Channel at Chain 35 at Sanandra, taluka Thasra.	...	200	200	...	The work is required for increasing irrigation under the Canal.
	West Khandesh District.					
141	Improvements to Dhanrat Bandhara and Channel ...	...	860	860	...	The flood water which enters the channel has silted it up and it is not irrigating any lands. The lining wall is therefore proposed to be raised. The masonry and coping that is displaced at places also require repairs and leakages have to be stopped.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	15—Other Revenue Expenditure financed from Ordinary Revenues (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
	West Khandesh District.					
142	Improvements to Natawad Bandhara and Channel ...	..	540	540	...	The bandhara has no regulator and the flood water consequently runs through the channel and damages it. The masonry of the bandhara at ends is also scoured and leaks badly at one place.
	Nasik Irrigation District.					
143	Re-roofing the Irrigation office buildings at Malegaon...	...	1,000	1,000	...	The building is very old and the roof has become quite rotten and dilapidated and must be improved at once.
	Special Irrigation District.					
144	Malegaon Drainage Scheme	...	20,000	20,000	...	These schemes are long overdue but have been held back for want of funds. They are necessary to improve the salt lands under the Nira Left Bank and Godavari Canals.
145	Malegaon Khandaj Nala Scheme	...	2,000	2,000	...	
146	Kopergaon Drainage Scheme	...	10,000	10,000	...	
	B—Navigation, Embankment and Drainage Works.—Works for which neither Capital nor Revenue Accounts are kept.					
	DECCAN AND GUJARAT.					
	Surat and Broach District.					
147	Providing corrugated iron pipe outlets to the bund between Nada and Devla villages in Jambusar Taluka.	...	3,000	3,000	...	The outlets are urgently required for passing off the rain water accumulated in the culturable lands.
	Total ...	...	1,66,500	1,66,500	...	

	22, General Administration (Reserved). Member in charge— HONOURABLE MR. P. R. CADELL.					
148	Opening of a new Treasury at Nawabshah—					
	(1) Pay of a Treasury Officer (Huzur Deputy Collector) for the Nawabshah Treasury at Rs. 300 per mensem (minimum pay of the last grade of Deputy Collectors).	3,300	...	3,300	9,948*	In 1920 the Auditor General drew attention to the inefficiency of the working of the Hyderabad Treasury, where the number of irregularities in 1916-17, 1918-19 and 1919-20 was the highest for the whole Presidency. The Collector of Hyderabad pointed out that owing to the fact that the Hyderabad Treasury had to do the work of Nawabshah District, work was too heavy for the present staff and an increase would be necessary. In the meantime the Accountant General pointed out that the Auditor General desired that a treasury should be opened in the Nawabshah District considering apart from all other considerations the fact that the revenue of Nawabshah District was Rs. 15 lakhs, and that the Hyderabad Treasury was 100 miles distant rendered a separate treasury at Nawabshah necessary. The matter was further examined by the Accountant General who again in 1922 pressed the opening of this treasury on the Local Government and pointed out that under Treasury Order No. 4 there should be a treasury in every district, unless the Auditor General directed otherwise.
	(2) Cost of establishment for the new Treasury at Nawabshah.	11,000	...	11,000	13,013*	
	(3) Expenditure on Service Postage and Telegrams and contract contingencies.	3,885	2,000	5,885	7,550	
		—				It is therefore necessary to open a New Treasury at Nawabshah. As is shown below this will result in some saving in establishment in Hyderabad Treasury instead of additions to the Hyderabad establishment which would otherwise have been necessary. It is proposed that the Treasury should be in charge of a Huzur Deputy Collector, and provision for 11 months for this post at the minimum pay of Rs. 300 a month of the lowest grade of Deputy Collectors is proposed. The details of the other establishment required for the new Treasury are as follows :—

	Grade pay. Rs.	Average cost. Rs.
Head Accountant	... 200—10—250	237
Deputy Accountant	... 150—5—200	183

*These figures are based on average cost of the respective posts.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	22, General Administration (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. P. R. CADELL.					

		Grade pay. Rs.	Average cost. Rs.
Second Clerk	...	85—$\frac{5}{2}$—100	96
Four clerks, each on	...	30—$\frac{5}{2}$—80	220
Vernacular Branch—			
One Head Munshi Three Munshis, each on	...	30—$\frac{5}{2}$—80	220
Book Binder	...	30—$\frac{1}{2}$—40	35
Public Works Department—			
One Clerk	...	85—$\frac{5}{2}$—100	96
Two Clerks, each on	...	30—$\frac{5}{2}$—80	110
Treasurer's Department—			
One Treasurer	...	150—5—200	183
One Shroff Two Munshis, each on		30—$\frac{5}{2}$—80	165
Record Department—			
One Daftarband	...	30—$\frac{5}{2}$—80	55
Menials—			
One Naik	...	18	18
Five peons, each on	...	17	85
Two Farashes, each on	...	16	32
One sweeper	...	16	16
			1,751

This strength of the establishment proposed above is less than that employed in the Mirpurkhas, Sukkur or Larkhana Treasury as the number of sub-treasuries in

the Nawabshah District is smaller, and the miscellaneous work involved is less than at other treasuries. On opening of a treasury at Nawabshah it will be possible to reduce the following hands in the Nawabshah District and at the Hyderabad Treasury:—

Nawabshah District.	Grade of pry. Rs.	Average cost. Rs.
One Deputy Accountant ...	150—5—200	183
Three Clerks, each on ...	30—$\frac{5}{2}$—80	165
Hyderabad Treasury—		
Four Clerks, each on ...	30—$\frac{5}{2}$—80	220
Total reduction ...		568

The net financial effect of the above proposals is (Rs. 1,751 − 568 = 1,183 × 11 months =) 13,013 on average rates of pay. The total cost of the establishment at the initial rates of pay after taking into account the reduction also at initial rates amounts to (Rs. 1,271 − 360 = 911 × 11 months =) 10,021. It is proposed to provide Rs. 11,000 for the establishment for 11 months of next year, as some hands with previous experience of Government Treasuries will be required for the new Treasury and it may not be possible to entertain all clerks on initial rates of pay. Besides provision of pay of establishment, it is estimated that there will be a non-recurring expenditure of Rs. 8,000 for furniture and recurring annual expenditure of Rs. 4,550 for Service Postage and Telegrams and Rs. 3,000 for contingencies. In the absence of these latter details, which were received late, a lump provision of Rs. 5,885 only could be made in the estimates for these charges, leaving the balance to be met by reappropriation later on during next year.

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Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	22, General Administration (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge—					
	HONOURABLE SIR MAURICE HAYWARD.					
149	Preparation of Electoral Rolls and expenses of General and by-elections.	...	20,000	20,000	...	Some amount for expenditure during the next year will be required based on the actual expenditure incurred during the last few years for the preparation, printing and publication of amendments of Electoral Rolls and for expenses of general and by-elections. A sum of Rs. 20,000 is provided for the purpose.
	Member in charge—					
	HONOURABLE MR. C. V. MEHTA.					
150	Bad climate allowance to members of the Revenue establishment in certain parts of the Kanara District.	3,157	...	3,157	3,444	The question of granting bad climate allowance to officials serving in the unhealthy parts of the Kanara District was raised in 1909, but the proposal was negatived and Government considered that a term of service should be fixed for an official to serve in such localities after which he might be transferred to an appointment in a good climate. In March 1920 it was represented that it was not possible to adhere to this principle as it was difficult to arrange for transfers with sufficient regularity. As the Forest and Police subordinates are granted such allowances, the proposal to grant the bad climate allowance to the Revenue establishment stationed at Yellapur, Mundgod and Supa in the District was approved administratively in Government Resolution, Revenue

						Department, No. 2702 dated 21st September 1920; but the allowance has not yet been paid for want of funds. The proposed annual expenditure in the three places comes to Rs. 3,444 on the following scale approved in the Government Resolution quoted above :—
						Per mensem. Rs.
						Mamlatdar or Mahalkari 20
						Aval Karkun 10
						Clerks and Circle Inspectors (each) ... 5
						Peons (each) 2
						The provision required for 11 months in the next year is Rs. 3,157.
151	Entertainment of a peon on Rs. 17 per mensem in the Account Office of the Collector of Nawabshah.	187	...	187	204	The additional peon is necessary in the Account office in which one peon is insufficient. Formerly the Collector spared the services of an extra peon for the Account office, but owing to reduction in the number of appointments of peons in the district it is not now possible to give the services of another peon to the Account office from the existing staff. The expenditure during 11 months of next year comes to Rs. 187.
152	Purchase of furniture, dhuries, salitas, chicks and door flaps for the tents of the office of the Commissioner in Sind.	...	4,000	4,000	...	(1) Rs. 1,500 are required for the purchase of furniture which is required for the Commissioner's library, his camp office, visitors' room and tiffin rooms. The furniture required has for the present to be hired and this arrangement is not economical. (2) Dhuries, salitas, chicks and door flaps for the tents of the Commissioner's office have become quite unserviceable and it is necessary to replace them. The estimated cost of these requirements is about Rs. 2,500.
153	Purchase and renewal of furniture for various Circuit houses in Sind.	...	1,000	1,000	...	The furniture in some circuit houses stands in urgent need of repairs and is unserviceable and some of the furniture badly needs to be replaced. The provision was approved administratively in November 1922, but no money has yet been provided.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	22, General Administration (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge—					
	HONOURABLE MR. C. V. MEHTA.					
154	Purchase of a new tent for the office of the Commissioner, N. D.	...	1,000	1,000	...	The tents purchased for the use of the office of the Commissioner, N. D., in 1907 have become quite unserviceable and it is necessary to replace them by new ones. Owing to financial stringency during the current year the Commissioner did not propose to replace the tents all at once but intended to spread the expenditure over three or four years and requested sanction to the purchase of one tent only at a cost of Rs. 1,000. The proposal was approved administratively in December 1922. But owing to financial economy the provision was omitted during the current year. As the expenditure is necessary, the provision may be allowed.
155	Charges on account of pay of four clerks who will have to be entertained when the Deshpande watan of the Pargana Nimbayat in the Malegaon Taluka of the Nasik District is commuted.	1,320	...	1,320	3,840	The Deshpande watan of the Pargana Nimbayat in the Malegaon Taluka of the Nasik District is the only district hereditary officers' watan which has remained to be commuted. As the consent of all the representative watandars has now been received, it is proposed to effect commutation settlement of the watan under section 15 of the Watan Act. When the commutation is effected four ordinary karkuns in the last grade of Rs. 30—5/2—80 will be entertained in lieu of the four jamedar karkuns at present engaged on behalf of the Deshpandes in the different offices in the district, who

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are paid out of the total cash value of the watan, *i.e.*, Rs. 1,735-13-0. As the result of the proposed commutation, the watandars will be entitled to receive cash allowances and to appropriate profits from the inam lands to the extent of 10/16th of the total value, the remaining 6/16th being received by Government as settlement judi, as shown below :—

Present value of the cash allowance.	Judi at 6 annas.	Amount of cash allowance or profits from inam lands.
Rs. a. p.	Rs. a. p.	Rs. a. p.
1,735 13 0	650 14 0	1,084 15 0

156	Revision of remuneration of Patils and Mahars in the Ratnagiri and Kolaba Districts and Ravanias in the Kaira District.	36,426	...	36,426	36,426	Numerous questions were asked from time to time in the local Legislative Council as to the steps taken or intended to be taken by Government for improvement in the remuneration of such village officers as Patels and for such inferior village servants as Mahars, Jaglias, Rawanias and others. Accordingly in September 1921, Government asked the Commissioners of Divisions to consider the question of increasing the remuneration at present allowed to these classes of servants and to submit a joint report on the subject embodying their recommendations. This joint report has been received and considered by Government. The question of revision of pay of village officers and servants presents very great difficulties. Apart from the heavy expenditure involved in any such revision, which cannot be undertaken in the present financial situation without most careful consideration, the variations in the pay and conditions of service in different districts are so numerous and so complicated that it is impossible at the present stage to pass general orders which can be made applicable to all Districts in the Presidency. The present rates of remuneration which are paid to the watandar village officers and servants are determined by a system which is not based on economic wage for full time duties. So long as this system with its part-time

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	22, General Administration (Reserved)—concld.					conditions of service, innumerable differences in rights and duties and rates of pay, and with the increase in the case of many of the inferior village servants in the numbers of watandars who lay claim to the rights and privileges of the watan, exists, Government do not desire to incur a heavy increase in the expenditure on these officers. However in cases of real hardship where special circumstances were found to exist, which rendered revision of the rates of remuneration hitherto paid necessary, Government are anxious to give some relief. They have therefore at present accorded administrative approval to the proposals for revision of the remuneration of Patils and Mahars in the Ratnagiri and Kolaba Districts where they generally have no watan lands, of certain stipendiary Patils and Kulkarnis in the Bijapur District and of Ravanias in the Kaira District. The extra charge in the Bijapur district being very small can be met from the existing grants. The total charges for one year in the other three districts will amount to Rs. 36,426 as shown in the accompanying statement A.
	Member in charge—					
	HONOURABLE MR. C. V. MEHTA.					
	Total ...	59,275	28,000	87,275	74,425	

STATEMENT A.

(*Vide* item No. 156 under the head 22, General Administration.)

1. Revision of remuneration of Patils and Mahars in the Ratnagiri and Kolaba Districts.

Ratnagiri Patils.—The remuneration of Patils in this district consists of:—

(*a*) Fixed allowance ranging from Rs. 4 to Rs. 24 per annum based on population, and

(*b*) Special allowances of Rs. 10, 20, 30 and 40 for Patils of important villages with large bunders or halting places on roads.

According to the revised proposals the fixed allowances vary from Rs. 12 to Rs. 48 per annum. The present annual cost of Patils' remuneration (excluding special allowances which are not to be revised) is Rs. 21,380, while the cost according to the scale now approved by Government is Rs. 28,292. The extra cost per annum will be Rs. 6,912 6,912

Ratnagiri Mahars.—The remuneration of Mahars in this district, who are Patils' orderlies, is half that of the Patils. According to the revised proposal the allowances will remain in the same proportion as at present, and they will be paid at half the rates sanctioned for Patils. The annual cost according to the existing scale of remuneration is Rs. 10,690, while at half the scale sanctioned for Patils it would be Rs. 14,146. The extra cost per annum will be Rs 3,456 ... 3,456

Kolaba Patils.—They do both revenue and police work and their remuneration consists of:—

(*a*) A certain percentage on land revenue collections of the village.

(*b*) Fixed allowance (potgi) ranging from Rs. 5 to Rs. 20 per annum based on population, and,

(*c*) Special allowances of Rs. 20 and 10 per annum in the case of Patils of important villages, e.g., market and camping places.

The present scale of percentage allowance based on land revenue is not to be revised, as it automatically rises every 30 years, but it is proposed to raise by 50 per cent. the scale of fixed allowance based on population. This will involve an additional expenditure of about Rs. 4,000. It is also considered necessary to revise the rates of special allowances paid to Patils of important villages, e.g., market and camping places, and to fix them at Rs. 30, Rs. 20 and Rs. 10 for taluka headquarters, Mahal stations and camping places, and for places of importance, respectively ... ... 4,200 approximately.

Contingent allowance to Kolaba Patils for stationery. With a view to saving the trouble of storing the articles of stationery at, and distribution from, taluka and mahal offices to Patils, the Patils will be given contingent allowances of annas 8 and rupee one based on population. The annual cost on account of the grant of the fixed contingent allowance will be Rs. 962 962

Mahars in the Kolaba District.

They get at present—

(a) A certain percentage on land revenue collections of the village, and

(b) Fixed allowance:—

A minimum of Rs. 6 for villages containing upwards of 150 souls and Rs. 3 for villages with a smaller number.

The existing scale of percentage remuneration is not to be revised. As regards fixed allowance, in the large majority of villages nothing at all is paid and in others sums ranging from 8 annas to Rs. 5, but on no fixed principle, the larger villages being often omitted and payment made in smaller ones. At present a sum of only Rs. 599-8-0 is paid annually as fixed allowance. The existing scale is now to be adopted in all villages and the annual cost will be Rs. 7,239. The extra cost will be Rs. 6,639-8-0.

At present Rs. 5 only is paid in the whole district for special allowances. But the Mahars have a good deal of running about to do in connection with camps and deserve extra remuneration. It has therefore been decided that in villages selected for special allowances, mahars should be paid at half the rates allowed to the patils in the district. This is in accordance with the practice followed in Ratnagiri. The extra cost on account of special allowances will be Rs. 265 per annum. The total extra cost on account of fixed and special allowance will be Rs. 6,904-8-0 per annum 6,904

Total ... 22,434

2. Revision of the rates of remuneration of Ravanias in the Kaira District.

There are at present 1,263 Ravanias (inferior village servants) employed on cash remuneration varying from Rs. 6 to Rs. 8 per mensem and their total remuneration comes to Rs. 93,192 (Rs. 62,880 *plus* Rs. 30,312 on account of extra allowance) per annum. It is proposed to reduce their number by 181 and to fix the remuneration of the remaining Ravanias at Rs. 8 and Rs. 10 per mensem, the latter rate being allowed for head-quarter towns and a few big centres and the former rate being allowed for the remaining villages of the District.

The distribution of the proposed rates is as shown below :—

No.		Monthly rate.		Total cost per month.
		Rs.		Rs.
944	×	8	=	7,552
138	×	10	=	1,380
				8,932
				× 12
				1,07,184 cost per annum.

The proposals involve an extra cost of Rs. 1,07,184 —93,192 = Rs. 13,992 per annum ... 13,992

Grand Total ... 36,426

Serial No.	Description of item.	Amount provided for 1924-25. Recurring.	Non-recurring.	Total.	Ultimate annual recurring expenditure.	Remarks.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	24, Administration of Justice (Reserved).					
	Member in charge— HONOURABLE SIR MAURICE HAYWARD					
157	Establishment for a 10th Additional High Court Judge—	...	8,830	8,830	...	This establishment will be required for the 10th Additional High Court Judge, whose appointment is to be created from about the second week of June 1924 to the end of February 1925, in order to relieve congestion of work in the High Court.
		Rs.				
	1 Additional Deputy Registrar ...	350				
	1 Shorthand writer	150				
	1 Interpreter	75				
	Travelling and Personal allowance ...	30				
	1 Crier	50				
	Travelling and Personal allowance ...	35				
	1 Clerk	100				
	Travelling and Personal allowance ...	35				
	2 Chobdars at Rs. 18 each	36				
	Travelling and Personal allowance at Rs. 10 each	20				
	House-rent allowance at Rs. 7 each ...	14				
	3 Peons on Rs. 10 each	30				
	Travelling and Personal allowance at Rs. 10 each	30				
	House-rent allowance at Rs. 7 each ...	21				
	Stationery	...	300	300	...	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	24, Administration of Justice (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					
158	Shorthand allowances to two clerks in the High Court.	1,100	360	1,460	1,200	Considerable inconvenience is caused in the office of the Registrar, High Court, Appellate Side, during the absence of any of the shorthand reporters permanently engaged, as none of the clerks in the office is trained as a stenographer. It is proposed to place two selected clerks on deputation for three months to learn the theory of shorthand and to undergo the necessary course of instruction at the Sydenham College of Commerce and Economics and to entertain substitutes in the lowest grade during their absence. This proposal involves a recurring expenditure of Rs. 1,200 per annum for shorthand allowance at Rs. 60 and Rs. 40 per mensem for the clerks who will occasionally take the place of permanent shorthand writers when absent, and a non-recurring expenditure of Rs. 360 for acting allowances to the substitutes.
159	Appointment of a second Registrar for the Court of the Judicial Commissioner of Sind—					There is at present only one Registrar for both the Appellate and Original Sides. The Registrar with the help of the existing Deputy Registrar will be able to look after the Appellate Side, and the general work of the office for the present. A second Registrar is therefore required to devote his attention solely to the Original Side.
		Rs.				
	Pay ... ... 300 per mensem.	3,300	...	3,300	3,600	
	Local or duty allowance ... 100 per mensem.	1,100	...	1,100	1,200	

160	Creation of a new Judicial District for Kaira—					The sanction of the Secretary of State to the scheme for the constitution of separate District and Sessions Judgeships for the Revenue Districts of Kaira, Nawabshah, Kolaba and East Khandesh was received in 1921. Effect could not, however, be given to the scheme in the years 1921-1922, 1922-1923 and 1923-1924 owing to acute financial stringency. The necessity for starting the new District Courts is now more pressing, and was the subject of discussion in the last Council meetings. It is proposed to start District Courts at Alibag and Jalgaon from 1st April 1924 and those for Nawabshah and Nadiad from 1st November 1924. Arrangements have been made for temporary accommodation for the District Judges and for office establishments. The Secretary of State for India has been addressed with a view to all the four District Judgeships being listed but to the first two being given for the present to members of the I.C.S. in order to relieve the block on the Judicial Side of the I.C.S. Provision for District Judgeships for Kolaba and Jalgaon will, therefore, be non-voted.
	District Judge's pay ...	For 4 months ...	8,600	...	8,600	25,800
	Establishments ...		7,200	...	7,200	21,600
	Office equipment ...		...	8,000	8,000	...
	Contract Grant		666	...	666	2,000
	Service postage and stamps		833	...	833	2,500
	Removal of records and other charges ...		...	368	368	...
161	Creation of a new Judicial District for Nawabshah—					
	District Judge's pay ...	For 4 months	8,600	...	8,600	25,800
	Establishments ...		5,364	...	5,364	14,832
	Contingency and other charges		499	...	499	3,676
	Furniture		...	5,885	5,885	...
162	Creation of a new Judicial District for Kolaba—					
	Establishments		11,739	...	11,739	13,266
	Contract grant		275	...	275	300
	Furniture		...	4,000	4,000	...
163	Creation of a new Judicial District for East Khandesh—					
	Establishments		13,299	...	13,299	14,508
	Contract grant		438	...	438	478
	Furniture		...	10,000	10,000	...
	Carriage of records		...	1,000	1,000	...
164	Establishment for destruction of useless records in the Civil and Criminal Courts in the Presidency proper.		...	18,000	18,000	...	It has been represented to Government that there is much congestion in the record rooms of the District Courts, and that, unless special steps are taken to dispose of the large accumulation of useless records, Government will be faced with the necessity of building new record rooms. The work of destruction of records has increased beyond the capacity of the existing staff. It is, therefore, proposed to recruit men from among the experienced clerks in the Districts for the work of sorting and destroying records, and a special establishment, as detailed below, for each of the three Divisions, Gujarati, Marathi and Kanarese, is proposed to be

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	24, Administration of Justice (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					placed to work under the orders of the District Judge :— Rs. 1 Head clerk on pay ... ... 150 1 Clerk on ... ... 75 1 Clerk on ... ... 60 1 Peon on ... ... 20 It is expected that it will take one year to complete the work of destruction, and that a non-recurring expenditure of Rs. 18,000 will be required for this establishment and for the temporary appointments made in place of the permanent clerks.
165	Establishment for revival of five appointments of Registrars of District Courts— 1 Clerk in each of the Districts of Belgaum, Thana and Khandesh and 2 clerks in each of the Districts of Ahmedabad and Poona on pay Rs. 40 per mensem each Rs. in the grade of $30-\frac{5}{2}-80$ ... 280 1 Peon on pay Rs. 14 per mensem in each of the five Districts 70 350 × 12 4,200	4,200		4,200	7,560	The High Court has pressed for the revival of the appointments of Registrars of District Courts. Provision for five Registrars' posts having been made in the budget estimates, it is essential to sanction the clerical and menial establishments for them at an annual recurring expenditure of Rs. 4,200.

166	Revision of salaries of Presidency Small Cause Court Judges other than the Chief Judge.	12,000	...	12,000	12,000	The Secretary of State sanctioned in 1922 an incremental scale of pay of Rs. 1,000—50—1,500 for Presidency Small Cause Court Judges, other than the Chief Judge, in lieu of their present salaries, which are on a fixed basis. On account of financial stringency, effect could not so far be given to the Secretary of State's sanction. The extra expenditure involved in giving effect to the revised rates of pay from 1st March 1924 is estimated at Rs. 12,000.
167	Creation of a temporary appointment of an extra Judge in the Court of Small Causes, Bombay— 6th Judge, pay ... Rs 1,000—50—1,500 Judicial Clerk ... Rs. 150—10/2—250 (average cost Rs. 200). 1 Bailiff ... Rs. 50—3/2—80 (average cost Rs. 65). 1 Peon on ... Rs. 10 per mensem. Rs. 17 House rent and Travelling and Personal allowance. 1 Hamal on ... Rs. 10 per mensem. Rs. 17 House rent and Personal and Travelling allowance.	...	14,509	14,509	...	There is much congestion of work in the Presidency Small Cause Court, Bombay, and an Additional Judge is urgently required to clear of arrears.
168	Conversion of the Court of Second Class Subordinate Judge at Shikarpur into that of a First Class Subordinate Judge.	4,000	...	4,000	4,000	The inhabitants of Shikarpur represented the inconvenience to which they were put by the absence of a First Class Subordinate Judge at Shikarpur. The enquiries made by Government showed that of the total number of first class suits in the 1st Class Sub-Judge's Court at Sukkur, 55·8 per cent. were from Shikarpur alone. Both the Judicial Commissioner and the Commissioner in Sind recommended that the 2nd Class Sub-Judge at Shikarpur be replaced by a First Class Sub-Judge. Government accepted the recommendation but could not so far give effect to it owing to financial stringency. It is also observed that at the last session of the Legislative Council, Government accepted a resolution to the effect that provision should be made as early as possible to give a First Class Sub-Judge to the town of Shikarpur.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	24, Administration of Justice (Reserved)—contd.					
	Member in charge—					
	HONOURABLE SIR MAURICE HAYWARD.					
169	Entertainment of six Chapprasis for duty at the bungalows of Presidency Magistrates.					The Presidency Magistrates are exposed to grave risks as they are required to attend scenes of disturbances, and also come continuously in contact with the criminal classes of the City. The risk of assaults on the Magistrates has come to the notice of Government, and it is very desirable that each Presidency Magistrate should be given one chapprasi for duty at his bungalow.
	1 Chapparasi @ Rs. 27 per mensem. ×6					
	Rs. 162 ...	1,782	...	1,782	1,944	
	Clothing allowance (Biennial) ...	135	...	135	135 (Biennial).	
170	Appointment of an Additional City Magistrate at Hyderabad—					
	Pay of Mukhtyarkar to be appointed additional City Magistrate, Rs. 200—15/2—260—275—15—350...	2,200	...	2,200	4,200	There has been a large increase of Magisterial work in the Courts of the City Magistrate and the Mukhtyarkar at Hyderabad, and both the Officers need relief. Government have therefore decided to appoint an Additional City Magistrate at Hyderabad as a tentative measure.
	1. Clerk, pay Rs. 30—5/2—80 ...	330	...	330	960	
	2. Peon, pay Rs. 16+Rs. 3 House rent + Re. 1 local allowance	220	...	220	240	
	Petty supplies	100	...	100	100	
	Furniture	...	100	100	...	

171	Appointment of a Resident Magistrate at Kalyan—					
	Pay of Resident Magistrate (First Grade Mamlatdar at Rs. 275—15—350)— (average cost Rs. 325 per mensem.) ...	3,900	...	3,900	4,200	The Resident Magistrate is required at Kalyan in view of the growing importance of the place. It is a very important junction station with a large mercantile and railway population, and owing to various industries, which are being started in the town and adjoining villages, there is a large increase in the magisterial work. The Mamlatdar of Kalyan is unable to cope with the increased work and needs urgent relief. The proposal involves an annual expenditure of Rs. 6,197, of which expenditure to the extent of about Rs. 5,375 will be recurring and the rest non-recurring.
	1 Clerk at Rs. 30—5/2—80. (average cost Rs. 55 per mensem.) ...	660	...	660	960	
	1 Peon at Rs. 15 per mensem. + Local allowance Re. 1 per mensem ...	192	...	192	192	
	Clothing for the peon (Biennial)	45	...	45	45 (Biennial)	
	Purchase of books and furniture	...	800	800	...	
	Office rent	600	...	600	600	
172	Reappointment of a Resident Magistrate at Nawabshah—					On account of acute financial stringency, several appointments of Resident and City Magistrates were reduced in 1922 as a measure of economy and the appointment of the Resident Magistrate at Nawabshah was one of the appointments so retrenched. The District Magistrate, Nawabshah, subsequently reported that the abolition of the post of the Resident Magistrate caused very great inconvenience and expense to the public, and pressed for the revival of the appointment. The Commissioner in Sind supported the proposal, and after full consideration, Government have decided that a Resident Magistrate should be reappointed at Nawabshah. The proposal involves a recurring expenditure of Rs. 4,812.
	(Pay of Resident Magistrate to be graded with 2nd Grade Mukhtiarkars—Rs. 200—15/2—260). (average cost Rs. 238)	2,856	...	2,856	3,120	
	Two clerks on Rs. 30—5/2—80. (average cost Rs. 55 each)	1,320	...	1,320	1,320	
	Two peons— 1 on Rs. 17 ... ... 1 on Rs. 16	396	...	396	396	
	Contingencies Rs. 20 per mensem	240	...	240	240	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	24, Administration of Justice (Reserved)—contd.					
	Member in charge—					
	HONOURABLE SIR MAURICE HAYWARD.					
173	Establishment for the Honorary and Bench Magistrates at Surat—					A Bench of Honorary Magistrates was created for Surat City in 1920 for the trial of cases under the Indian Penal Code, Municipal and other Acts. The Surat Municipality used to lend the services of clerks and peon for the Honorary and Special Magistrates. It has, however, decided that the expenditure on account of clerical and menial establishments for the Benches of Honorary Magistrates should be divided rateably between Government and the Municipality. It has also intimated its inabilities to lend the use of the building. As the work done by the Bench will be more for Government and will be of a technical nature, the services of a clerk trained in law and procedure are essential. At present one clerk and one peon are proposed for these Benches and also office rent and contingent charges.
	1 Clerk on pay Rs. 30—5/2—80	330	...	330	960	
	1 Peon on pay Rs. 15 per mensem	165	...	165	180	
	House rent Rs. 70 per mensem	770	...	770	840	
	Contingent charges at Rs. 75 per annum ...	75	...	75	75	
	Purchase of furniture	...	100	100	...	
174	Establishment for the Honorary Bench Magistrates at Andheri in the Bombay Suburban District—					It has been represented that a large proportion of cases coming up for trial before the Resident Magistrate, Bandra, consists of petty and trivial offences and that a constitution of a Bench of Honorary Magistrates at Andheri with local jurisdiction over the villages within a mile from the Railway Station will to a certain extent help to relieve the congestion of work in the Court of the Resident Magistrate. So far as the public is concerned, these Courts will prove a distinct convenience.
	1 Clerk on Rs. 60—4—100—3—160 ...	660	...	660	1,920	
	1 Peon on Rs. 22 per mensem	242	...	242	264	
	Contingent charges Rs. 10 per mensem ...	110	...	110	120	
	Office rent Rs. 50 per mensem	550	...	550	600	
	Purchase of furniture Rs. 500	...	500	500	...	

175	Purchase of copies of Indian Law Reports (excluding the Bombay Series), for Officers in the Presidency and Sind, and Sind Law Reports for Sind Courts.	15,000	...	15,000	15,000	The free supply of Indian Law Reports of other Provinces to officers in the Bombay Presidency has been stopped by the respective Governments with effect from 1st January 1923. From that date all copies of other than Bombay series subscribed for, have to be paid for by us. The amount required for officers under Home Department for the year 1923, and also for 1924 (as the subscription has to be paid for in advance) has been found by reappropriation. A lump provision has now to be made for subscription for the year 1925 in the next year's budget. Nearly Rs. 12,000 in round figures will be required during the next year, in which has been included also a provision of Rs. 243 for Sind Law Reports for Sind Courts. But as the present rates of the various series of the Indian Law Reports have been only provisionally fixed, and as there may be unforeseen demands from some officers in future, and the present rates might also be increased, it has been decided that a margin of about Rs. 3,000 should be kept. It is therefore proposed to make a total lump provision of Rs. 15,000 in the next year's budget.
	Total ...	1,16,091	72,752	1,88,843	1,92,931	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	25, Jails and Convict Settlements (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					
176	A Block of Quarters for Women Settlement Staff at New Settlement, Sholapur.	...	4,500	4,500	...	There are two settlements at present at Sholapur. One is in the heart of the town and the other, the more recent one, outside it at Umedpur. The former site has become unsuitable for settlement purposes. Its situation creates temptation for loitering in the bazar and stealing. In response to repeated proposals made by Collectors recently the whole question has been considered and it has been decided to move the old settlement outside the town and to amalgamate the two settlements into one at Umedpur. The second item is in respect of funds required to give effect to this scheme and the first one is essential as there are no private houses within a mile of the settlement while the circumstances require that the staff should be residential. It is calculated to provide accommodation for nine women workers.
177	In connection with closing of the old settlement in the Sholapur City by transfer to the new settlement outside Sholapur—					
	(1) Dispensary	...	9,000	9,000	...	
	(2) Menial Staff Quarters	...	9,500	9,500	...	
	(3) Latrines	...	6,000	6,000	...	
	(4) Lady Superintendent's Bungalow ...	...	12,000	12,000	...	
178	A Guard Room for Special Settlement, Bijapur ...	...	2,200	2,200	...	The restriction to which the Dharalas were hitherto subjected have not been found to have a salutary effect on them and it has become imperative to put the most troublesome among them in the special settlement at Bijapur. The arrival of these dangerous characters at Bijapur has necessitated an increase in the police staff and this amount is required to provide the settlement with an additional guard room.

Acquisition of land to provide building sites for Lamanis in the Bijapur District.	...	2,000	2,000	...
Total ...	...	45,200	45,200	...

The Lamanis in the Bijapur District are at present living in huts far away from villages. They are men of criminal propensities and it is difficult for the police to watch their movements. In some cases there are no waste lands for granting them to Lamanis. It is therefore necessary to acquire suitable lands.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	26, Police (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					
180	Entertainment of an Establishment for Police Notice and Enquiry Office in Bombay City.	7,633	400	8,033	7,633	Hitherto no special establishment has been entertained for the Police Notice and Enquiry Office of the Bombay City, the principal duties of which are to issue notices regarding persons missing or wanted by the police, description of property stolen in theft cases, etc., and to distribute the notices to all the different police stations in the Bombay City. The staff for the notice office has hitherty been found by detailing men sanctioned for other duties from the general police force, but this cannot be continued indefinitely, because the men cannot be spared without serious detriment to other duties. The volume of work despatched by this office has doubled between the year 1912 to 1922. Owing to the pressure of work which is mostly of an urgent nature this office has to be kept open from 7 a.m. to 11 p.m. and Government have, therefore, felt an urgent necessity for a special staff of one Sub-Inspector, two Head-Constable-writers (typists), one office orderly and six cycle orderlies for this office, and it is proposed to sanction this staff with effect from the next financial year. The total cost on account of pay and allowances of the proposed staff amounts to Rs. 8,033 (Rs. 7,633 recurring on account of pay and allowances *plus* Rs. 400 non-recurring on account of supply of free articles of clothing to the Sub-Inspector on enlistment).

181	Establishment for a 2nd Cattle Pound proposed to be constructed at the junction of Victoria Gardens and Clark Road in Bombay City.	8,787	800	9,587	8,787	There is at present only one cattle pound for the whole of the Bombay City and it is situated at Kennedy Bridge, Girgaum. This pound is not only insufficient, but is a very long way from such outlying parts of the City as Colaba and Dadar. Government have, therefore, decided to establish another cattle pound at the junction of Victoria Gardens and Clark Road, and a separate provision has been made for the construction of this pound under "60, Capital Outlay for Civil Works". The proposed provision of Rs. 9,587 is required on account of pay and allowances to the additional staff consisting of two clerks, two head constables and eight constables and other contingent expenses. An additional Pound Keeper is not immediately required and it is proposed that the present Pound Keeper should supervise the work of the new pound and he should be granted an allowance of Rs. 50 per mensem to meet his travelling expenses. This second pound will be self-supporting, *i.e.*, the revenue of the pound will be sufficient to meet its expenditure, but as the procedure to utilise departmental receipts for departmental expenditure is opposed to the provisions of the Civil Account Code, it is necessary to provide funds to meet the expenses of the pound and credit the entire receipts of the pound to Government account in the Government Treasury.
182	Conveyance allowance to Head Quarters Deputy Superintendents of Police and Inspectors in charge of Superintendent of Polices' offices in the Presidency.	9,120	...	9,120	9,120	The Deputy Superintendents of Police who are attached to the District Headquarters and the Superintendent's Office for duty are required to be present at parades in the morning at Headquarters, to attend the Superintendent's Office from 11 a.m. to 5 p.m., to supervise night rounds in the towns once or twice a week, to go to the rifle range for taking the practice of the Headquarters Armed Police and they have also to do many other out-door duties in the absence of the District Superintendents of Police from Headquarters. These Officers have therefore to incur expenses in carrying out the above mentioned duties, but they get no travelling allowance for the journey involved for the purpose, as

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	26, Police (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge—					
	HONOURABLE SIR MAURICE HAYWARD.					the travelling is done within a radius of 5 miles from Headquarters. Government therefore consider that in fairness to these officers these expenses should be reimbursed to them. In certain districts the above-mentioned duties are performed by one of the Circle Inspectors attached to the office of the District Superintendent of Police, whilst the Deputy Superintendent is placed in charge of a Sub-Division. Government have, therefore, decided to grant the following rates of conveyance allowance to the Deputy Superintendents and the Inspectors of Police at the Headquarters on the condition that the Inspector General of Police certifies in each case that the maintenance of a horse or a motor cycle is necessary :— *At important Headquarters Towns.* Rs. 50 per mensem for a Deputy Superintendent of Police. 30 per mensem for an Inspector of Police. *At ordinary Headquarters Towns.* 30 per mensem for a Deputy Superintendent of Police. 20 per mensem for an Inspector of Police.

						The extra expenditure involved in the proposal has been estimated at Rs. 7,680 per annum for the Presidency proper and Rs. 1,440 for Sind. The total cost thus amounts to Rs. 9,120.
183	Entertainment of two additional Sergeants at Ahmedabad.	4,180		4,180	4,180	The population of the Ahmedabad town has increased steadily in recent years owing to the rapid industrial expansion, and owing to the large increase in the number of mills the number of bullock carts and hand drawn vehicles for the carriage of goods has become very great. During the last three years the number of motor vehicles and motors has also considerably increased, and an additional staff is urgently required for the control of traffic with a view to preventing occurrence of accidents. The City Sub-Inspectors, owing to the amount of investigation work and other miscellaneous duties they have to perform, have not the time to do this work, and Government have therefore decided to entertain two additional Sergeants to supervise and control the traffic in the town. The proposed provision has been made on account of the pay and allowances to these two Sergeants.
184	Restoration of Mounted Police in (1) Poona and (2) East Khandesh Districts.	48,017	43,631	91,648	48,017	Government have already sanctioned the reconstitution of the Mounted Police in Ahmedabad, Kaira, Panch Mahals and Surat Districts and they have administratively approved the introduction of the scheme in the Poona, East Khandesh, West Khandesh and Sholapur Districts. The necessity of mounted men has been strikingly proved in the recent dacoities in Gujarat. Government have therefore decided to make a provision of Rs. 91,648 as detailed below for the Mounted Policemen in Poona and East Khandesh Districts only, where the need for them is keenly felt :—

Poona.

	Rs.
Initial expenditure	28,455
Recurring expenditure	31,491
Total ...	59,946.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	26, Police (Reserved)—contd.					
	Member in charge—					*East Khandesh.*
	HONOURABLE SIR MAURICE HAYWARD.					Rs. Initial expenditure ... ... 15,176 Recurring expenditure ... ... 16,526 Total ... 31,702
185	Opening of 6 more Primary Schools for the children of Policemen at the Headquarters Police lines in the Presidency proper.	9,986	1,035	11,021	9,986	The importance of educating the children of policemen has already been recognised by Government and the scheme for opening 19 primary schools for the children of policemen at headquarters police lines in the Presidency proper has also been approved by Government. A provision of Rs. 11,465 during the current financial year under the head "31, Education" has also been passed by the last Legislative Council for opening 4 primary schools at the headquarters police lines at Kaira, Godhra, Thana and Ratnagiri. It is proposed to open 6 more schools at the headquarters police lines at Alibag, Satara, Ahmedabad, Surat, Bijapur and Ahmednagar. The cost of opening these schools amounts to Rs. 11,021 (Rs. 9,986 recurring on account of pay of the staff of teachers *plus* Rs. 1,035 non-recurring for the purchase of furniture and other contingent charges). Under the new arrangements necessitated by the Primary Education Act, the cost of these schools will be borne on the Police budget, the staff being supplied by the Educational Department. The proposed provision is therefore made under this head.

186	Entertainment of additional establishment for detective work, training course, and night passengers guards on the railways in the Presidency proper and Sind.	1,05,769	...	1,05,769	1,05,769	The Railway Police Committee appointed by the Government of India in 1921 had made several recommendations to the Government of India with a view to preventing and detecting thefts on railways and the Government of India have recommended some of these for the consideration of Local Governments. Some of these recommendations are (1) the creation of a special detective and investigating agency for the Railway Police and (2) arrangement of special courses of training for all classes of the Railway Police. In order to give effect to these recommendations Government have decided to make a provision of Rs. 1,05,769 on account of pay and allowances of the following additional staff required for the purpose :— *On G. I. P. and M. & S. M. Railways.* (1) Detective staff :— 1 Inspector. 3 Sub-Inspectors. 4 Head Constables. 10 Constables. (2) Training Instructor :— 1 Head Constable. (3) Guards on night trains :— 5 Head Constables. 30 Constables. *On B. B. & C. I. Railway.* (1) Detective staff :— 1 Inspector. 2 Sub-Inspectors. 4 Head Constables. 9 Constables. (2) Training Instructor :— 1 Head Constable.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	26, Police (Reserved)—contd.					
	Member in charge—					
	HONOURABLE SIR MAURICE HAYWARD.					*On B. B. & C. I. Railway*—continued.
						(3) Guards on night trains :— 5 Head Constables. 30 Constables.
						On Sind Railways
						(1) Detective staff :— 1 Inspector. 2 Sub-Inspectors. 3 Head Constables. 9 Constables.
						(2) Training Instructor :— 1 Head Constable.
						(3) Guards on night trains :— 3 Head Constables. 8 Constables.
187	Revision of the pay of Prosecuting Staff in the Presidency including Sind.	5,200	...	5,200	7,300	It has been lately reported to Government that the Police Prosecuting Staff is not satisfied with its revision of pay sanctioned in 1920 and that there is a wide-spread feeling of discontent existing at present among

						Prosecuting Officers. The existing pay of this staff is as follows :— Prosecuting Inspectors ... Rs. 200—20/2—300. Prosecuting Sub-Inspectors ... Rs. 90—10/2—180. Government have after careful consideration administratively approved the proposal to abolish the separate grades of Prosecuting Inspectors and Sub-Inspectors and to name the whole staff as Police Prosecutors and to revise the pay of the staff as shown below :— Selection grade Rs. 320—20—400 (5 appointments). Rs. 200—10—300 Efficiency Bar. Rs. 90—10—180. The proposed pay is recommended with a view to securing competent and qualified pleaders in this special branch of the Police Department who can deal tactfully and successfully with important cases in the Courts. The extra cost involved during the next year on account of the proposed pay approximately amounts to Rs. 5,200 including Sind.
188	Duty allowances to Writer Head Constables and Constables in the Presidency including Sind.	35,700	...	35,700	35,700	It has been reported to Government that considerable discontent prevails amongst Writer Head Constables and Constables working in the offices of the Police Inspectors and Sub-Inspectors. The writing work in these offices is often heavy and of a multifarious nature. In addition to the writing work, Writer Head Constables and Constables have to assist the Police Station Officer in the investigation of offences and it is on them that the punctual despatch of all the routine work of a Police station depends. They have thus to work long hours every day and they are not allowed holidays granted to clerks of all other departments. The natural consequence is that these men constantly apply for transfer to the executive line and it becomes difficult to refuse such applications for transfer. Owing to the prevalence of illiteracy among the constabulary competent men to succeed them are not easy to find. Hence,

Serial No.	Description of item.	ount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	26, Police (Reserved)—concld.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					in order to make these posts attractive Government have administratively approved the proposal for the grant of a duty allowance of Rs. 3 per mensem and Rs. 2 per mensem to the Writer Head Constables and Constables, respectively, in the Presidency including Sind. The extra cost on account of the proposed allowance amounts to Rs. 35,700 per annum.
189	Purchase of tents for the District Superintendent of Police, East Khandesh.	...	1,350	1,350	...	The tents for the District Superintendent of Police, East Khandesh, were purchased in the year 1907 and one of these tents has now become totally unserviceable and the others require replacement urgently. The provision is therefore essential for purchasing one tent and making repairs to others.
190	Armed Police Escorts on running Trains	6,730	480	7,210	6,730	Government had sanctioned in the year 1922 the entertainment of additional Police force as a temporary measure for a period of one year to meet the epidemic of thefts on running trains which broke out on the North-Eastern Section of the G. I. P. Railway in 1920-1921, and similar force was also entertained on the B. B. & C. I. Railway owing to the serious thefts committed from the running goods trains especially on the section of the railway line passing through the Anand Taluka of the Kaira District. Half the cost of the Police force on the G. I. P. Railway was recovered from the villages concerned and the remaining half from the

						G. I. P. Railway. On the B. B. & C. I. Railway the whole cost of the force was recovered from the villages concerned in the Anand Taluka of the Kaira District. As the entertainment of the additional Police force has resulted in lessening crime on both the railways, the force has been continued during the current year also, and in view of this successful experiment Government have decided to entertain permanently an armed police force of 12 head constables and 36 constables as escorts for trains on the G. I. P. and the M. & S. M. Railways and the same force on the B. B. & C. I. Railway. The total cost of this Police force amounts to Rs. 57,672 (Rs. 53,832 recurring on account of pay and allowances of the force *plus* Rs. 3,840 non-recurring for purchase of 96 arms). It has also been decided that as the proposed additional force will be useful to Government for purposes of law and order, Government should bear $\frac{1}{3}$th of the total cost mentioned above and the remaining cost should be recovered from the railway companies concerned.
191	Petty construction and Purchase of Land	...	...	25,000	25,000	...	The arms at present supplied to the Police force in the Bombay Presidency are not considered satisfactory and the Government of India have therefore sanctioned during the current year the supply of modern rifles (the Lee-Enfield ·303) to the Police force in this Presidency. These arms will be ready for issue to the Bombay Police before the end of the current financial year. The proposed provision is necessary to lengthen rifle ranges and enlarge butts at District Headquarters and to purchase land for extending rifle ranges so as to make them suitable for the new arms.
192	Provision of Additional Police in the Borsad Taluka of the Kaira District.	...	...	1,00,000	1,00,000	...	Owing to the Criminality of Borsad Taluka it has been found necessary to draft a large additional force of Police into the Taluka. The strength of Police employed will vary according to circumstances but it is estimated that it will be necessary to spend at least Rs. 1,00,000.
	Total	...	2,41,122	1,72,696	4,13,818	2,43,222	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and Partly Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
193	Scheme for the creation of special scholarships of sufficient value for Backward classes (including Mahomedans).	1,00,000	....	1,00,000	1,00,000	(*Vide* Appendix A.)
194	Grant of house rent allowances to teachers deputed to the Secondary Training College, Bombay.	478	...	478	478	Teachers deputed to the Secondary Training College, Bombay, from Government secondary schools and vernacular training institutions are at present given the Bombay local allowance only whereas teachers and Assistant Deputy Educational Inspectors serving in Bombay get house rent allowance on a higher scale in lieu of local allowance. As teachers deputed to the College have hitherto been treated on the same terms as those in Bombay, it is proposed to give them also house rent allowance instead of local allowance provided they cannot be accommodated in the College hostel. It is estimated that the allowance will have to be paid to nine teachers. The provision for next year is for the period from the 24th June 1924 to the 28th February 1925.
195	Proposals in connection with the conversion of the District Local Board Madressah at Naushahro into a Government High School:— Rs. (*a*) Head Master in the Bombay Educational Service on Rs. 250—20—650 per mensem 2,750	787	...	787	8,871 (average).	The urgent need for the establishment of a Government High School for the Nawabshah District has repeatedly been represented to Government. Government recently decided that from the current year the entire cost of the Naushahro Madressah, which teaches up to standard VII should be borne by them with a view to taking it over and maintaining it as a model Government High

	(*b*) Four graduate assistants on Rs. 80 each in the scale of Rs. 70—5—140—10—200 per mensem ... ... 3,520 (*c*) Three undergraduate assistants on Rs. 55 in the scale of Rs. 45—4—85—5—150 per mensem ... 1,815 (*d*) Persian teacher on Rs. 60—5/2—120 per mensem ... ... 660 (*e*) Drawing teacher on Rs. 60—4—100—5—150 per mensem ... 660 (*f*) Gymnast on Rs. 35—5/3—80 per mensem ... ... 385 (*g*) Clerk on Rs. 40 in the scale of Rs. 30—5/2—80 per mensem ... ... 440 (*h*) Laboratory assistant on Rs. 16 per mensem ... ... 176 (*i*) Head peon on Rs. 16 per mensem ... 176 (*j*) Two peons on Rs. 15 per mensem each 330 (*k*) Hamal on Rs. 15 per mensem ... 165 (*l*) Watchman on Rs. 15 per mensem ... 165 (*m*) Contract grant ... 800 (*n*) Service postage charges ... 65 (*o*) Conservancy ... 180 Total . 12,287 *Deduct*— Existing grants paid by Government to the Madressah ... 11,500 Additional amount to be provided for ... 787					School later on, the necessary provision for the purpose having been made in the current year's budget. It is now proposed to take over the school from next year. The question which of the existing teachers at the Madressah should be taken over will be settled in due course. The hostel attached to the Madressah will remain the property of the District Local Board, Nawabshah, but will be supervised by the Educational Department. An amount of Rs. 4,460 for furniture, etc., required for the school is proposed to be sanctioned in the current year. The fee receipts are estimated at Rs. 6,400.
	Gujarat College, Ahmedabad.					
196	Proposal to create an extra post of Demonstrator in Chemistry on Rs. 100—10—250 with effect from June 1924.	900 (for 9 months.)	...	900	3,000	In view of the abolition of the Preliminary Scientific examination the number of Inter-Science students at the college has increased this year and is likely to increase still further next year. The extra post of a demonstrator in Chemistry is therefore necessary.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	31, Education—contd.					
	Minister in charge—					
	HONOURABLE MR. B. V. JADHAV.					
	Reformatory School, Yeravda.					
197	Grant of Rs. 200 per annum for games	200	...	200	200	The Superintendent of the Reformatory is making strenuous efforts to introduce different kinds of games, outdoor and indoor, in the school. There is no separate provision for the item. The introduction of games would be highly beneficial to the inmates of the Reformatory and hence the necessity of the item.
198	Revision of the rates of fees, etc., for work in connection with the Vernacular Final Examination as follows :—	9,299	...	9,299	9,299	The present rates of (1) remuneration to President, examiners, etc., and (2) miscellaneous charges are inadequate and require to be increased. The extra cost involved is expected to be covered by the additional income from enhanced candidates' fees, which have been raised from Rs. 2 to Rs. 3 per candidate.

	No.	Present rate.	Proposed rate.	Amount.
		Rs.	Rs.	Rs.
(*a*) Presidents ...	28	40	60	1,680
(*b*) Examiners in Arithmetic and Oral ...	9398	2 as. per paper.	4 as. per paper.	4,699

	(c) Examiners in 7 other papers ...	7518	2 as. and 3 as. per paper.	4 as. per paper.	13,156				
	(d) Clerks ...	28	15	25	700				
	(e) Supervisors ...	330	4 (Re. 1 per day).	8 (Rs. 2 per day).	2,640				
	(f) Servants ...	28	5	10	280				
	(g) Miscellaneous charges for candidates.	9398	4 as. per candidate.	8 as. per candidate.	4,699				
			Total	...	27,854				
	Deduct—								
	Amount provided separately at present rates ...		...	...	18,555				
					9,299				
	Royal Institute of Science, Bombay.								
199	Increase in the recurring grant for apparatus ...					1,200	...	1,200	1,200	The University will presumably use the laboratories of the Institute every year for its examinations. As the amount paid by the University for breakages, etc., is to be credited to Government under the rules, an addition of Rs. 1,200 to the recurring grant for apparatus is necessary for replacement of apparatus and material used up by the University for examination purposes.
200	Increase in the allotment for office expenses and miscellaneous.					500	...	500	500	It has been found from experience that the present grant of Rs. 800 for gas (included in the item of Rs. 1,471 on account of the office and miscellaneous establishment) is insufficient. The Institute authorities are also opening the workshops and giving instructions in glass blowing. The increase asked for is therefore necessary.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV. *Royal Institute of Science, Bombay*—contd.					
201	Entertainment of three additional hamals, one for the Chemistry Department, one for Physics Department and one for workshop on the consolidated pay of Rs. 27.	729 (for nine months).	...	729	972	The number of menials at present is 14 (10 hamals and 4 pattawallas). This number is quite insufficient in view of the fact that besides cleaning the Royal Institute of Science building which is very large, they have a great deal of other work to do, *viz.*, cleaning the science apparatus, etc. The Advisory Committee to the Institute has gone into this question very closely and it is found that the Institute is in need of more hamals.
202	Increase in the contract grants of the Anglo-Vernacular Girls' Schools at Nasik and Bijapur from Rs. 100 to Rs. 200 each per annum.	200	...	200	200	The present contract grant of each of the two institutions is quite inadequate. The schools were started as branch schools, teaching three standards only, under the supervision of the Head Masters of the local Government High Schools. They are now separate institutions and each teaches four standards.
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					
203	Provident fund for teachers in non-pensionable service.	25,000	...	25,000	33,000	Government have had under consideration for several years past the question of establishing a Provident Fund for teachers in non-pensionable service, *i.e.*, in aided schools, and a detailed scheme is now ready for introduction. In the interest of teachers, in European schools and of European education generally, it is desirable that the scheme should be put into effect as soon as possible and it is proposed to introduce it with effect from 1924-25. The provision of Rs. 25,000 represents the estimated Government contribution on account of teachers in European schools.

	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
204	Provision for the teaching of Arabic in the Government High School, Surat.	720	...	720	720	Mr. M. A. Karachiwalla and other Mahomedan residents of Surat have represented the need for introducing Arabic as a second language in the Sorabji J. J. High School, Surat. Arabic is recognised by the Joint Examination Board as an additional language for the School-Leaving Examination and by the University as a second language for all its examinations in Arts including the M.A. It is reported that there is a certain demand for the subject and that if it is to be taught anywhere, Surat is the most suitable place. The subject will be taught in standard IV to start with, and it is proposed to employ a Moulvi on Rs. 60 per mensem for the purpose with effect from the 1st March 1924. The proposed expenditure of Rs. 720 will be covered by a donation of Rs. 3,000 promised by the residents.
205	Increase in the pay of the post of the Librarian at the Government Law School.	60	...	60	930	The Director of Public Instruction has proposed to raise the pay of the Librarian from Rs. 60—4—100—3—160 to Rs. 160—5—210. It is however proposed to sanction a scale of Rs. 120—5—210 which will be suitable for a new entrant and to start the incumbent on Rs. 165.
206	Institution of a separate Vernacular Final Examination for girls.	2,500	...	2,500	2,500	There is no formal test at present at the end of the course of studies followed in primary schools for girls. It is very desirable to have such a test as a definite step in the progress of female education. The institution of a Vernacular Final Examination for girls will set up a standard of minimum qualification for entrance to the Training Colleges for Women and will dispense with the need for the entrance examination which is held at present at each Training College. The charges proposed are required for remuneration to examiners and for two prizes (Rs. 10 and Rs. 5 respectively) to be given to girls in each district who stand highest in the examination.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					
207	Additional provision for the education of Criminal Tribes.	2,005	...	2,005	2,005	The additional amount is required for the following purposes :— Rs. (*a*) Current repairs to school buildings ... 505 (*b*) Opening of a school in the proposed Settlement at Ambernath :— .... 1,500 2,005 Rs. (*i*) Pay of two teachers at Rs. 45 and 35 per mensem ... 960 (*ii*) Allowances for night school work at Rs. 5 per mensem each ... 120 (*iii*) Local allowance at Rs. 5 per mensem each ... 120 (*iv*) Miscellaneous expenses for slates, books and scholarships 300
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
208	Grant-in-aid to the Bombay Boy Scouts Association ...	15,000	...	15,000	15,000	The Boy Scouts movement in this Presidency has proved a great success and justified the appointment of a special officer for its organisation and development. The following figures show the expansion that has taken place during the last 3 years :— 1921 1923 Number of Local associations ... 4 34 Number of trained men ... 8 421 Number of scouts ... 475 4,500

						Government desire that this popular and valuable movement should be, so far as possible, financed by public subscriptions and in response to an appeal by Sir George Lloyd in 1921 a sum of 1 lakh of rupees was collected. Of this sum only a small portion remains unexpended and Government have therefore decided to ask the Legislative Council to make provision of Rs. 15,000 in the budget for assisting the movement until it becomes entirely independent of financial help from Government. Rs. 15,000 is required party for providing the Provincial Secretary with an Indian Assistant, for propaganda work, for varnacular literature and for the training of more Scout masters by means of divisional camps instead of the central one at Lonavla. The cost of equipment alone amounts to about Rs. 15 per boy which is rather a heavy tax upon the resources of those classes whose participation in the movement is particularly desirable. It is felt that the State should bear a share in the expansion of the movement which is distinctly educational and is being taken up by the people.
209	Additional grants to aided colleges	34,180	...	34,180	34,180	Government have sanctioned the payment of grants to aided colleges at the rate of ¼ of the admitted expenditure or ⅓rd of the assets (whichever is less) owing to a reduction in the allotment it has not been possible to pay grants at the sanctioned rate this year. The additional provision is necessary to enable the Department to pay aided colleges at the sanctioned rate as far as possible.
	Non-recurring.					
210	Equipment grant	...	50,000	50,000	...	The advisory Committee has gone into this question very closely and they have come to the conclusion that Rs. 3½ lakhs would be required to equip the Institute satisfactorily. About 2½ lakhs have already been spent and a further Rs. 1 lakh is required to complete the equipment.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. B. V. JADHAV.					
	Royal Institute of Science, Bombay.					
211	Proposals for extra staff as under :— (1) Creation of a Professor of Mathematics at the Elphinstone College—250-20-550; (2) Assistant Lecturer in Chemistry for the Royal Institute of Science—175-10-225; (3) Assistant Lecturer in Physics—175-10-225; (4) Do. in Botany—175-10-225; (5) Do. in Zoology—175-10-225; (6) Laboratory Assistant in Chemistry for the Royal Institute of Science—90-5-115; (7) Field and Laboratory Artist and Photographer—100-10-150; (8) Two Field Collectors—40-5-50 per mensem each.	10,620	...	10,620	18,090	The additional staff proposed is necessary to give effect to the recommendations of the Advisory Committee which are in accord with the strongly expressed desire of the University and of the public that the Institution shall make real and adequate provision for the teaching of science and especially for research in order to remove the reproach to which this Presidency is still to a certain extent open when compared with other Provinces.
	Total ...	2,04,378	50,000	2,54,378	2,31,145	

APPENDIX A.

(Vide *item No. 193 under the head 31, Education.*)

In July 1923 Government decided (in connection with a resolution regarding educational and other facilities for backward classes which was proposed to be moved in the Legislative Council by Mr. C. M. Gandhi and was subsequently moved and passed by the Council) that a large number of special scholarships of sufficient value to cover practically the whole expenses of education and maintenance should be instituted for the benefit of boys from the Backward classes (including depressed classes and Mahomedans). In pursuance of this decision a scheme has been prepared which contemplated the grant of the following scholarships :—

	Cost per annum.	Remarks.
	Rs.	
(a) Primary Schools.		
180 scholarships of the value of Rs. 10 per mensem each at the rate of 3 per each district in the Presidency proper and Bombay City (including Bombay Suburban District) and tenable in standards V to VII of Primary schools for pupils of the Depressed classes.	21,600	Similar scholarships for pupils of other Backward classes in Primary schools are not considered necessary.
(b) Secondary Schools.		
(i) 637 scholarships of the following value to be awarded at the rate of 91 per annum distributed in the several divisions of the Presidency on the basis of population, for pupils of the Hindu "Intermediate" classes and tenable for the seven years of the Secondary school course :—	1,15,752	One set of scholarships is proposed for every 1 lakh of population of these classes to begin with. Further scholarships are proposed to be instituted as funds become available.
Rs.		
Standards I to III ... 12		
„ IV & V ... 15		
„ VI & VII ... 20		
(ii) 322 scholarships of the same value as in (i) above to be awarded at the rate of 46 per annum distributed in the several divisions of the Presidency on the basis of population for pupils of the Hindu "Backward" classes (including Depressed classes) and tenable for the seven years of the Secondary school course.	58,512	One set of scholarships is proposed for every 80,000 of population of these classes.
(iii) 882 scholarships of the same value as in (i) above to be awarded at the rate of 126 per annum distributed in the several divisions of the Presidency on the basis of population for Mahomedan pupils and tenable for the seven years of the Secondary school course.	1,60,272	There will be one set of scholarships for every 30,000 of population. Compared to the number of sets proposed for the 'Intermediate' classes, the number proposed for Mahomedans will appear to be disproportionately large. As however the existing number of sets of scholarships for Mahomedans is already 126, it is not considered desirable to reduce it but to increase the number for Hindu "Intermediate" classes as funds become available.
(c) Arts Colleges.		
Scholarships of the value of Rs. 30 per mensem each tenable for the four years of the Arts course distributed in the several divisions of the Presidency on the basis of the population for pupils of the several communities as shown below :—		
(i) Hindu Intermediate Classes—20 sets, *i.e.*, 20 × 4 = 80 scholarships in all.	28,800	One set is proposed for every 5 lakhs of population.

	Cost per annum.	Remarks.
(*c*) *Arts Colleges*—contd.	Rs.	
(ii) Hindu Backward Classes—15 sets, *i.e.*, 15 × 4 = 60 scholarships in all.	21,600	One set is proposed for every 2,30,000 of population.
(iii) Mahomedans—19 sets, *i.e.*, 19 × 4 = 76 scholarships in all.	27,360	One set is proposed for every 2,00,000 of population.
(*d*) *Professional Colleges.*		
(i) *College of Engineering.*		
33 scholarships of the value of Rs. 40 per mensem tenable for three years and distributed as shown below :— (1) "Intermediate" Hindus—5 sets. (2) "Backward" Hindus—3 sets. (3) Mahomedan—3 sets.	15,840	
(ii) *Medical College.*		
52 scholarships of the value of Rs. 40 per mensem tenable for four years and distributed as shown in (i) above (Rs. 24,960).	...	The provision on this account will be made under the head "32—Medical" when funds permit.
(iii) *Sydenham College of Commerce.*		
12 scholarships of the value of Rs. 35 per mensem tenable for three years and distributed as shown below :— (1) "Intermediate" Hindus—2 sets. (2) "Backward" Hindus—1 set. (3) Mahomedan—1 set.	5,040	
(iv) *Government Law School.*		
22 scholarships of the value of Rs. 35 per mensem each tenable for 2 years and distributed as shown in (1) above.	9,240	
(v) *Victoria Jubilee Technical Institute, Bombay.*		
44 scholarships of the value of Rs. 35 per mensem each tenable for four years and distributed as shown in (1) above.	18,480	
(vi) *Agricultural College.*		
Increase in the value of the scholarships for agricultural education tenable for one year in an Arts college and for three years in the Agricultural college.	1,525	The provision of Rs. 1,525 required for the period of tenure in an Arts college only is made in the Educational Budget. The required amount to be provided under the head "34—Agriculture" will be provided when funds permit.

The total provision under the head "31—Education" required for the scheme outlined above comes to Rs. 4,84,021 distributed as follows :—

	Rs.
Primary schools	21,600
Secondary schools	3,34,536
Arts colleges	77,760
Professional colleges	50,125
	4,84,021

The existing provision which can be treated as a set off against the foregoing provision is Rs. 2,31,720 made up as follows :—

	Rs.
Primary schools	10,800
Secondary schools	1,46,040
Arts colleges	46,080
Professional colleges	28,800
	2,31,720

The additional provision required is thus Rs. 2,52,301 distributed as follows :—

	Rs.
Primary schools	10,800
Secondary schools	1,88,496
Arts colleges	31,680
Professional colleges	21,300
	2,52,301

A provision of Rs. 1,00,000 (in round figures) is proposed next year for starting the scheme.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. B. V. JADHAV.					
212	Revision and reprint of the Bombay Civil Medical Code.	...	1,000	1,000	...	The Civil Medical Code issued in 1914 contains information only up to 1910. Correction slips have been issued from time to time. The corrections have, however, been so very numerous that a convenient reference to the book is impossible. The book is very useful for reference, and for rapid and efficient disposal of the work of the Civil Medical Department in various offices. It is therefore urgently necessary that the book should be reprinted with necessary modifications. It is proposed to pay an honorarium of Rs. 1,000 to a suitable person for carrying out the revision. The work could not be taken in hand until after the receipt of the final budget for 1923-24 and cannot therefore be finished and paid for before the 31st March 1924. The requisite provision has therefore been repeated.
213	Creation of the posts of Tutors, one in Medicine and one in Surgery, at the Grant Medical College.	1,650	...	1,650	1,800	The Senior, the Junior and the Honorary Physicians at the J. J. Hospital have each got a clinical registrar. Besides these registrars, the Senior and Junior Tutors in Medicine help respectively the Senior and Junior Physicians in the work of teaching the subject of Medicine to the students of the Grant Medical College. The Honorary Physician who has to do the same amount of work of similar nature is handicapped in his work in the absence of help of a tutor. Similarly the Honorary

					Surgeon has not got any tutor to work under him in his ward while imparting instructions to the batch of students under him. To enable the Honorary Physician and the Honorary Surgeon to teach their subjects efficiently, it has been proposed to engage one tutor for Medicine and one for Surgery on a pay of Rs. 75 per mensem each at the Grant Medical College. The additional provision is required to meet the charge on account of these two appointments. Provision is made for eleven months of next year.
214	Entertainment of an additional compounder at the Bechardas Dispensary, Ahmedabad— Rs. Pay ... ... 275 House-rent ... ... 22 Total ... 297	297	...	297	924	The present compounder at the Bechardas Dispensary was sanctioned many years ago. Since then the work at the dispensary has much increased. It is therefore found very difficult for him to cope with the compounding work. In addition to his usual duties, the compounder has also to attend to clerical work The work on the compounder is therefore really very heavy. It is therefore proposed to appoint an additional compounder at the dispensary on the pay of Rs. 25—5/2—75 with Rs. 2 as house-rent per mensem. Provision is made for eleven months of next year.
215	Creation of a post of Assistant to the Dean, Grant Medical College, Bombay— Rs. Pay ... ... 2,200 House-rent ... ... 330 Allowance ... ... 550 Total ... 3,080	3,080	...	3,080	6,360	The appointment of the Dean, Grant Medical College, is at present held by the Chemical Analyser to Government who performs the duties of the Dean of the College in addition to his own. The officer is thus only a part-time officer. The administrative and other routine work has considerably increased owing to the increase in the number of students. Under the existing arrangements instead of devoting his attention to important work which an administrative officer like the Dean of the Grant Medical College is called upon to perform, he has to waste his time after routine work in his office. The really important work thus suffers from the lack of proper attention from the head of the college who can hardly spare sufficient time for his other duties It is therefore proposed to create with effect from 1st April 1924 an appointment of an Assistant to the Dean,

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
						who will dispose of most of the routine work in the Dean's office. The Dean, when thus relieved, will be able to devote his time and energy to the efficient working of the college in important matters. This appointment will be held by an officer of the Bombay Medical Service who will be given his pay in the time-scale sanctioned for that service *plus* house-rent allowance in accordance with the general scale laid down by Government for such officers stationed in Bombay. The officer is to be debarred from private practice and is to be given an allowance of Rs. 50 per mensem in lieu thereof. The proposals involve an expenditure of Rs. 3,080 during 1924-25.
216	Revision of the pay of sweepers at the Mental Hospital, Ratnagiri.	352 (for eleven months).	...	352	384	It has been represented that much inconvenience is experienced in getting the conservancy work done satisfactorily at the Mental Hospital, Ratnagiri, as permanent sweepers are not available on account of the very inadequate pay sanctioned for them. Suitable men are not available at Ratnagiri and recruits have to be obtained from outside places such as Bombay, Vengurla, Kolhapur, etc. As the pay of sweepers is not at all attractive, men are not willing to come to

					Ratnagiri from distant places. Therefore some of the posts of sweepers remain always vacant. This state of things causes much inconvenience to the hospital and entails heavy work on the existing sweepers which they are reluctant to do. Moreover, the sweepers at the Mental Hospital are required to stay by turn at the hospital for 24 hours and besides their ordinary work are required to wash dirty patients and the cells and clothes made dirty by these patients. Consequently the sweepers are unable to earn anything more by extra work as they have no time. To enable the hospital authorities to maintain the full staff for securing satisfactory work, it is necessary to raise the pay of the sweepers by Rs. 4 from 1st April 1924 to attract suitable men. As there are 8 sweepers at the hospital, the proposals involve additional expenditure of Rs. 352 during 1924-25.
217	Appointment of a Ramoshi for the Ophthalmic Hospital, Bombay.	313		313	340	Owing to the widening of the Parel Road, forty-five feet of the ground have been taken away from the compound of the Ophthalmic Hospital, Bombay. The front compound wall comes very near the wards. The hospital being situated just at the crossing of two big public roads, thefts are already of frequent occurrence, especially during night time. It is therefore absolutely necessary to appoint one Ramoshi for night duty on the pay of Rs. 27 per mensem, who is to be supplied with free clothing every alternate year for which a provision of Rs. 16 is required. Provision for pay is made for eleven months of next year.
218	Appointment of an ayah at the European General Hospital, Aden.	330	...	330	360	Administrative approval was accorded to the appointment of an ayah on the monthly pay of Rs. 26 at the European General Hospital, Aden, but, owing to the financial stringency, the budget provision proposed on that account was omitted and expenditure for this purpose was not allowed. The appointment of an ayah, however, is found absolutely necessary for the female ward of the hospital and it has been proposed to

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. B. V. JADHAV.					
						entertain one on the pay of Rs. 26 *plus* Rs. 4 as temporary and provisional allowance per mensem from 1st April 1924.
219	Appointment of an additional mali and the revision of the pay of the present mali and the cooks at the Mental Hospital, Ahmedabad.	374	...	374	408	The post of the mali at the Mental Hospital at Ahmedabad remains vacant for months together. It is found impossible to procure and retain the services of a suitable man as the salary of the post, *viz.*, Rs. 10 pay *plus* Rs. 6 temporary and provisional allowance, is too meagre compared to high rates of wages prevailing at Ahmedabad. The hospital garden is a source of income (during 1922-23, the income was Rs. 1,603) and provides suitable occupation for insanes. At present the services of two male attendants have to be employed for garden work. The staff of warders being just sufficient to meet the needs of the hospital, none of them could be spared for garden work without detriment to their legitimate duties. It is therefore proposed to increase the pay of the present mali from Rs. 10 pay *plus* Rs. 6 temporary and provisional allowance to Rs. 15 pay *plus* Rs. 6 temporary and provisional allowance and appoint an additional mali on Rs. 12 pay *plus* Rs. 6 temporary and provisional allowance.

					The pay at present given to the cooks is also too meagre, and, unless it is revised, no proper men can be secured and all their short-comings have to be connived at. It is therefore necessary to raise the pay of the cook from Rs. 8 to Rs. 15 and that of the junior cook to Rs. 12, and to continue to grant them in addition the usual temporary and provisional allowance of Rs. 6 per mensem. The proposals involve an additional expenditure of Rs. 374 during 1924-25.
220	Additional grant for medicines and instruments to the Khan Bahadur Pestonji Sorabji Dispensary, Poona.	667	...	667	667	It has been represented that the present grant of Rs. 933 to the Khan Bahadur Pestonji Sorabji Dispensary at Poona is quite inadequate to meet the growing expenditure under this head. The increased expenditure is due to considerable rise in the number of patients at the dispensary. It is estimated from actual expenditure of past years that an increased grant of Rs. 1,600 would meet the requirements of the dispensary. A provision of Rs. 667 for the additional grant asked for is necessary.
221	Additional grants to Mental Hospitals for :—	4,920	...	4,920	4,920	Government have ordered that when lunatics are transferred from one place to another, they should be accompanied by escorts or warders to look after them. Again, under the provisions of the Lunacy Act, it is necessary to transfer lunatics from this Presidency to their own provinces. Owing to congestion, it has often been found necessary to transfer lunatics from one hospital to another in this Presidency, only with a view to secure proper conveniences for them or for climatic reasons affecting their health. It may further be observed that the charges of police escorts accompanying the lunatics to various mental hospitals were hitherto met from the Police grants but they are now included in the grants for mental hospitals. The amounts of the increased grants depend upon local conditions and have been asked for with due regard to the requirements of each of the mental hospitals.

	Travelling allowance.	Railway Fare and Subsistence allowance to Lunatics.
	Rs.	Rs.
Yeravda ...	900	1,250
Naupada (Thana) .	...	300
Ahmedabad ...	400	150
Dharwar ...	900	220
Ratnagiri ...	500	...
Hyderabad (Sind).	200	100
Total ...	2,900	2,020

Serial No.	Description of items.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
222	Additional grant to the Civil Hospital, Thana, for the purchase of Surgical Instruments.	...	1,882	1,882	...	A considerable number of the surgical instruments at the Civil Hospital, Thana, is of an obsolete pattern. It has often been found impossible to perform necessary operations with them, and it is difficult to sterilize some of them which are wooden-handled. It is therefore of imperative necessity to purchase certain surgical instruments for the hospital.
223	Additional grant for washing charges for the Bai Motlibai and D. M. Petit Hospitals, Bombay.	440	...	440	480	Owing to increased cost of washing, the present grant to the dhobies at the hospitals is found to be very inadequate. No extra charges are paid to them for washing heavy clothes. Some increase in the rates of washing charges is therefore absolutely necessary as the rates at present paid to the dhobies of the hospitals are comparatively lower than those paid to private dhobies. It is therefore proposed to raise the grant for washing charges of the hospital from Rs. 110 to Rs. 150 per mensem with effect from 1st April 1924.
224	Increase in the grant for washing charges for the Cama and Albless Hospitals, Bombay.	1,100	...	1,100	1,200	A grant of Rs. 1,800 for washing charges of the hospitals which was fixed in pre-war times is now found quite inadequate as the prices of washing materials and the labour charges have since then considerably increased. Moreover, the accommodation at the hospitals has been increased by 28 new beds on account of two additional wards, one for tubercle cases and other for maternity cases. Again owing to occasional prevalence of diar-

225	Increase in the grants-in-aid for nursing at certain hospitals—	28,623	...	28,623	28,623

	Increase. Rs.
Presidency hospitals	26,922
Mofussil hospitals and dispensaries...	1,701
Total ...	28,623

rhœa among new born babies, it has been arranged that the babies' linen should be washed daily. These arrangements involve a considerable extra work to the Hospitals' dhobies who are also not paid higher rates than usual for washing heavy clothings such as carpets, blankets, etc. The dhobies have therefore requested for increases in the rates at present paid to them. Their request is reasonable. The importance of properly washed clothes at hospitals and especially at women's hospitals dealing with maternity cases hardly requires emphasis. It is therefore proposed to increase the grant for washing charges of the hospitals from Rs. 150 per mensem to Rs. 250 per mensem from 1st April 1924.

Grants in aid of nursing at hospitals are fixed for a period of three years at one-half of the total expenditure of the nursing associations. The present triennium expires on 31st March 1924, and proposals have been received for increasing the grants in aid of nursing at hospitals mentioned below. Provisions have been proposed for the increase in the grants which are based on the estimates of expenditure for the years 1924-25 to 1926-27.

Institutions.	Present grant.	Proposed grant for the next triennium.	Increase.
	Rs.	Rs.	Rs.
J. J. Hospital ...	55,000	70,000	15,000
St. George's Hospital ...	51,943	56,652	4,709
Goculdas Tejpal Hospital ...	13,626	20,839	7,213
Hyderabad Civil Hospital ...	3,188	3,210	22
Bijapur Civil Hospital ...	1,042	1,145	103
Ahmednagar Civil Hospital ...	260	396	136
Belgaum Civil Hospital ...	4,988	5,048	60
Sholapur Civil Hospital ...	420	1,800	1,380

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
226	Additional contract grant to the Civil and Eye Hospitals at Karachi.	1,196	...	1,196	1,196	At present the contract grant of the Civil Hospital at Karachi is Rs. 11,500 while that of the Eye Hospital is Rs. 1,304. Owing to increases in certain items of expenditure under this head such as electric lighting, etc., grants are found quite insufficient. As both these hospitals are under the supervision of one officer only, in order to facilitate administration and to secure effective check on expenditure it is proposed to sanction a lump grant for both these institutions. It is therefore proposed to sanction from the financial year 1924-25, an increased total grant of Rs. 14,000 for both these hospitals. A provision of Rs. 1,196 is necessary for the purpose.
227	Additional grants for the maintenance and upkeep of the new Ophthalmic Ward at the Civil Hospital, Bijapur. *Pay of Establishment.* *Menials*— Recurring. Non-recurring. 1 Dresser at Rs. 18 per mensem ... 216 ...	1,308	1,723	3,031	1,308	It is proposed to accept a private offer of Rs. 10,000 for building an ophthalmic ward at the Civil Hospital, Bijapur, as there is a great necessity for it. The proposals for the maintenance and upkeep of the proposed ward involves recurring charges of Rs. 1,308 on account of additional menial establishments and contingencies, besides a non-recurring expenditure of Rs. 1,723 on articles of equipment such as medical and surgical appliances, furniture, clothing, etc. The Blind Relief Association, Bijapur, is prepared to bear a portion of the annual recurring expenditure as follows :—

	Contingencies—				
	Dieting ... 900 ...				
	Clothing ... 80 200				
	Equipment and unforeseen expenditure ... 112 1,523				
	Total ... 1,308 1,723				
228	Additional contract grant to the Central Mental Hospital, Yeravda.	1,000	...	1,000	1,000
229	Purchase of furniture for the new blocks at the Central Mental Hospital at Yeravda.	...	6,150	6,150	...
230	Additional grants to the European General Hospital, Aden—	6,177	...	6,177	6,177
	Rs.				
	Dieting charges 5,000				
	Contract contingencies ... 1,000				
	Postage and Telegram charges ... 15				
	Office expenses and miscellaneous ... 162				
	Total ... 6,177				

	Annual recurring.
	Rs.
1 Dresser at Rs. 18 per mensem ...	216
Contingencies	112
Clothing	80
Half of the dieting charges up to Rs. 450...	450
Total ...	858

The net annual cost to Government will therefore be Rs. 450 only.

The additional contract grant is asked for for the reason that expenditure on contract contingencies specially on "bedding and table linen"—would increase on account of the additional accommodation for patients provided for at the hospital.

New blocks are built providing additional accommodation for Europeans and Anglo-Indians and female patients. It is estimated that the blocks would accommodate about 70 patients. It is necessary to furnish these blocks according to their minimum requirements. It is estimated that it would require about Rs. 6,150 to furnish them.

With the introduction of professional nursing, the quantity and quality of food given to patients at the European General Hospital, Aden, have much improved. The cost of free rations to the nursing staff is also included in the charges under the head "Diets". Owing to these reasons as well as the usual rise in prices of food stuffs the expenditure under 'diets' has increased considerably. An additional grant of Rs. 5,000 for the purpose is therefore absolutely necessary. The figures of actual expenditure on contract contingencies during past years render it necessary to increase the contract grant of the hospital by Rs. 1,000. Owing to rise in

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
						postal rates and the price charged for condensed water required for the use of the hospital, additional grants of Rs. 15 and Rs. 162 are also required for "Postage and telegram charges" and "Office expenses and miscellaneous" respectively.
231	Additional grants to the King Edward Memorial Hospital, Sholapur.	3,000	12,100	15,100	10,118	The Civil Hospital at Sholapur formerly contained only 31 beds. The new hospital has now been extended and provides accommodation for 102 beds. Following additional grants have been asked for and are necessary for increased expenditure on various items on account of 71 new beds. The full provision is not however likely to be required next year. A provision of Rs. 15,100 will be necessary to meet additional expenditure. This amount will be divided under various items as required by the hospital authorities before the expenditure on them is finally sanctioned :—
						Pay of Establishment :—
						Recurring. Rs. / Non-recurring. Rs.
						Menials ... ... 4,356 ...
						Contingencies :—
						Diets ... ... 3,500 ...
						Clothing and bedding ... 1,000 14,238
						X'Ray apparatus 11,000

						Garden charges ... ... 500 Contract grant ... 797 ... Rents, Rates and Taxes ... 465 ... Equipment and furniture ... ... 21,747 Total ... 10,118 47,485
232	Additional grant to the J. J. Hospital for the maintenance of two new Clinical Laboratories.	1,500	...	1,500	1,500	Two clinical laboratories have been built and equipped recently in connection with the New Out-patients Department at the J. J. Hospital as there was a great necessity for them for the proper diagnosis and treatment of patients at the hospital. It is estimated that an amount of Rs. 1,500 would be required annually for meeting the maintenance charges of these two laboratories.
233	Increase in the grants of the Ophthalmic Hospital, Bombay, for contingencies. Amount of additional grants. Rs. (*a*) Contract grant ... ... 1,914 (*b*) Postage and telegram charges ... 30	1,944	...	1,944	1,944	The sanctioned contract grant of the Ophthalmic Hospital has been found insufficient to meet the requirments of the hospital, and during the last two years the excess expenditure had to be met by additional grants from other sources. Again, gas pipes have been put up at the hospital for giving hot baths to patients. To meet the increased expenditure, it is necessary to raise the contract grant of the hospital from Rs. 4,086 to Rs. 6,000 per year. The postal rates have now been doubled, and as certain instruments such as cataract knives, which cannot be satisfactorily repaired here, have to be sent to England by registered post, the present grant of Rs. 30 is quite inadequate to meet the Postage and Telegram charges of the hospital. It is therefore proposed to increase the grant for the purpose from Rs. 30 to Rs. 60.
234	Medical aid in smaller towns and villages ...	4,000	6,000	10,000	7,020	For some years past the question of the provision of medical aid for the smaller towns and villages in rural areas which are not reached by the present system has periodically arisen. Government are at present considering certain proposals for doing something in the way of medical aid for the agricultural areas. So far as can be foreseen at present the proposals involve recurring and non-recurring charges as shown below:—

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					*Non-recurring.* Amount. Rs. (1) Buildings ... ... 10,000 (2) Furniture and equipment ... 11,000 *Recurring.* (3) Staff and contingencies ... 7,020 Total ... 28,020 Out of this amount charges on account of (*i*) furniture and equipment and (*ii*) the teaching staff and contingencies only will be debitable to the head "32—Medical". The scheme is not expected to be in working order from the commencement of the next year and a reduced provision of Rs. 10,000 is therefore proposed.

235	Expansion of the Goculdas Tejpal Hospital, Bombay, for teaching purposes and opening of a chronic ward there.	28,000	26,000	54,000	56,000

The paucity of clinical material at the J. J. and allied hospitals in relation to the number of students of the Grant Medical College has now reached an acute stage and consequently the question of retaining the eligibility of the M.B. B.S. degree of the Bombay University for registration in Great Britain has also arisen. Government are therefore at present considering the question of the utilization of the Goculdas Tejpal Hospital for the clinical teaching of about 80 students of the College and this scheme involves additions and improvements to the Hospital buildings as well as additional expenditure for the maintenance and equipment of the new ward as indicated below :—

Recurring.

		Rs.
1.	Diets	18,000
2.	Clothing, linen, blankets ...	5,500
3.	Medicines and instruments ...	4,000
4.	Municipal rates and taxes ...	800
5.	Contract coutingencies	5,500
6.	Extra nursing staff	8,513
7.	Extra menial staff	13,776
	Total ...	56,089
	or (in round figure) ...	56,000

Non-recurring.

	Rs.
Equipment ...	35,976
or (in round figure) ...	36,000
Total (in round figure) ...	92,000

It is estimated that a provision of Rs. 54,000 will be sufficient for meeting the expenditure next year as it will not be in a working order from the very beginning of the year 1924-25.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	32, Medical (Transferred)—contd.					
	Minister in charge—					
	HONOURABLE MR. B. V. JADHAV.					
236	Grants-in-aid to the new nursing associations at Godhra, Matheran and Karwar.	3,698	...	3,698	3,698	It is superfluous now-a-days to impress upon the necessity of nursing service at hospitals. Government at present sanction grants-in-aid of nursing at hospitals equal to half of the estimated expenditure of nursing associations. It has therefore been proposed to sanction grants-in-aid to the new nursing associations proposed to be formed at Godhra, Matheran and Karwar as indicated below :—
						Amount.
						(1) Civil Hospital, Godhra ... Rs. 1,116
						(2) B. J. Hospital, Matheran ... 1,082
						(3) Civil Hospital, Karwar ... 1,500
						Total ... 3,698
237	Increased grant-in-aid to the Poona Seva Sadan Society.	7,632	...	7,632	7,632	The Poona Seva Sadan Society being an important asset in the provision, maintenance and extension of nursing facilities in the Presidency, and in view of the fact that its slender resources could not bear the strain of the

						additional cost involved by the extension of its benevolent activities, it has been proposed to sanction an increased grant-in-aid to the Society equal to two-thirds of approved expenditure subject to the maximum of Rs. 20,000. As the Society at present receives a grant of Rs. 12,368 a provision of Rs. 7,632 is necessary for the additional grant to that body.
238	Employment of an additional staff at the Central Mental Hospital, Yeravda.	3,840	...	3,840	3,840	Owing to the provision of additional accommodation for female insanes at the Central Mental Hospital, Yeravda, the appointment of extra staff of a nurse and attendants is necessary. The necessary provision has therefore to be made for the pay and allowances of the additional staff at the hospital.
239	Increase in the pay of certain stewards at certain hospitals.	660	...	660	3,720	The post of Steward in a large hospital is a responsible one and it is desirable that the emoluments should be in proportion to the responsibility. It has therefore been proposed to revise the pay of stewards at certain hopitals as indicated below:— (1) Steward, St. George's Hospital, Bombay—From Rs. 250—10—300 to Rs. 300—10—350. (2) Steward, J. J. Hospital, Bombay—From Rs. 250 10—300 to Rs. 300—10—350. (3) Steward, Bai Motlibai and Sir D. M. Petit Hospitals, Bombay—From Rs. 60—3—100—4—160 to Rs. 160—10—200. (4) Steward, Civil Hospital, Karachi—From Rs. 105—5—140 to Rs. 150—10—200. (5) Steward, Civil Hospital, Ahmedabad—From Rs. 105—5—140 to Rs. 150—10—200. (6) Steward, Central Mental Hospital, Yeravda—From Rs. 220—10—300 to Rs. 300—10—350.
240	Establishment of a Pharmacological Laboratory in Bombay.	18,777	12,000	30,777	20,484	The original scheme for the establishment of a Pharmacological Laboratory in conjunction with the School of Tropical Medicine had to be abandoned as owing to financial stringency Government could not start the School. A new scheme has been prepared for the

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
						purpose, keeping the estimates of recurring and non-recurring expenditure to the lowest workable limits. The scheme is still under consideration. It is however estimated that it would cost Rs. 20,484 annually on its maintenance in addition to Rs. 12,000 on initial equipment outlay. The Indian Research Fund Association has shown its willingness to bear the charges (Rs. 18,000) on account of the pay and allowances of the officer in charge of the proposed Laboratory. Provision is made for eleven months of next year.
241	Arrangements for supervision of the X-Ray apparatus at Bombay Hospitals— Rs. G. T. Hospital ... ... 550 J. J. Hospital ... ... 550 St. George's Hospital ... ... 550 Total ... 1,650	1,650	...	1,650	1,800	The Electrical Engineer to Government, Bombay, has recommended that in order to keep the X-Ray apparatus in proper condition and working order at hospitals in Bombay City an expert who thoroughly understands all about it should be in their sole charge. Instead of creating a special appointment for an expert, it has been proposed that the apparatus at all these hospitals should be regularly inspected by the X-Ray expert of a private firm on a fee of Rs. 50 per mensem for each of the installations at the St. George's Hospital, J. J. Hospital and Gokuldas Tejpal Hospital, Bombay.
242	Allowance to officers of the Bombay Medical Service for holding sub-charges of the Civil Hospitals at Ahmedabad and Hyderabad.	1,200	3,600	4,800	1,200	A sub-charge allowance of Rs. 20 per mensem was formerly sanctioned at the Civil Hospitals, Ahmedabad and Hyderabad, for a Bombay Medical Service officer

						Subsequently, it was decided that this allowance should be in accordance with the grade of the Medical Officer holding the sub-charge on the analogy of the Dispensary allowance. As the allowance thus varied like the dispensary allowance, it has eventually been treated by Account officers as a dispensary allowance and its payment has been discontinued as in the case of dispensary allowances which have been stopped after the revision of the pay of the Medical officers in 1922. As this allowance was originally sanctioned for additional work in connection with the sub-charge of the hospitals, it has been proposed that it should continue at a fixed rate of Rs. 50 per mensem with effect from the date from which its payment has been stopped.
243	Creation of an appointment of a part-time Lecturer in Medicine at the B. J. Medical School, Poona.	2,200	...	2,200	2,400	The Civil Surgeon, Poona, is a much hard-worked Officer and is therefore unable to cope with all the work efficiently. In addition to his duties as the Medical Officer in charge of the Sassoon Hospitals, he is also responsible for the administration of the B. J. Medical School, Poona. Besides, he has also to do some teaching work at the School. For the proper performance of his duties, and in the interest of medical education, it is proposed to relieve this Officer of his teaching work and to create for that purpose an appointment of a part-time Lecturer in Medicine with associated charge of some wards in the Sassoon Hospitals, Poona, on an allowance of Rs. 200 per mensem.
244	Deputation of Bombay Medical Service Officers for Post-graduate study at the J. J. Hospital, Bombay.	1,800	...	1,800	1,800	Officers of the Bombay Medical Service had hitherto to pass departmental examinations for earning promotions to higher grades. A regular time-scale of pay has now been fixed for them and the grades have been abolished. However, to secure efficiency and up-to-date professional knowledge, it has been decided to send a few officers every year to study a Post-graduate course at the J. J. Hospital in accordance with the recommendations of the Medical Services Committee of 1919. A

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
						lodging allowance of Rs. 50 per mensem in addition to the pay to which these officers may be entitled either under furlough or study leave rules has been sanctioned to them for the period of study. It is estimated that an amount of Rs. 1,800 would be required to meet the charges on account of the deputation of these officers for the Post-graduate study during 1924-25.
245	Creation of a post of an expert in Orthopaedic Mechanics with a monthly retaining fee of Rs. 500 and a lump provision of Rs. 5,000 for appliances.	10,500 (for 11 months).	...	10,500	11,000	There is a real want of a specialist in Orthopaedic Mechanics in Bombay and indeed the whole of the Presidency. There are no facilities at present for obtaining the advice and supervision of a reliable trained man in the manufacture and fitting up of such suitable appliances and it has therefore been proposed to entertain an expert in the subject as a part-time officer. It is proposed to give him a monthly retaining fee of Rs. 500 per mensem. An amount of Rs. 5,000 would also be required for appliances, etc.
246	Entertainment of a bill collector at the St. George's Hospital.	440	...	440	720	At present one of the peons on the establishment of the St. George's Hospital is entrusted with the work of daily delivery of hospital bills of patients whose fees are guaranteed and of obtaining payment of those bills. The peon also takes to the Bank the amount received as fees from patients and obtains cash for all cheques

						from the Accountant General. It is apprehended that there is a risk in these arrangements as the peon has at times to deal with amounts exceeding Rs. 1,000. For the sake of security of these monetary dealings of the hospital it appears necessary that a fairly educated and responsible person should be appointed to do this work. It is therefore proposed to appoint one bill collector on the pay of Rs. 40—3—60 per mensem with effect from 1st April 1924. A provision of Rs. 440 would be required for the purpose during 1924-25.
247	Additional grants to the Civil Hospital, Thana, for the new maternity ward.	...	2,700	2,700	...	There is a great necessity for a maternity ward at the Civil Hospital, Thana, as poor people find much difficulty in securing prompt assistance in delivery cases. A donation has been offered by a philanthropic gentleman for building a maternity ward and endowment of Rs. 8,000 collected from the Thana District by the Indian Red Cross Society would be earmarked for maintaining a nurse for the proposed ward. The total recurring charges on account of the maintenance of the proposed ward would however amount to about Rs. 2,308 as indicated below :— Annual cost. Rs. (1) 1 nurse at Rs. 100 per mensem ... 1,200 (2) 2 female ward servants at Rs. 20 *plus* Rs. 2 local allowance per mensem. 528 (3) Additional grant for medicines ... 400 (4) Other contingencies ... ... 180 Total... 2,308 These charges will be met from private sources, *viz.* :— Rs. 1. Interest at 6 per cent. on the endowment of Rs. 8,000 (received from the Red Cross Society). 480 2. Contribution from the District Local Board. 500

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE Mr. B. V. JADHAV.					

	Rs.
3. Contribution from the Thana Municipality.	720
4. The North Salsette Taluka Local Board.	1,000
Total ...	2,700

There will be no recurring cost to Government. A non-recurring charge of Rs. 3,000 on account of the following items will however be incurred from provincial revenues :—

	Rs.
1. Surgical Instruments and appliances ...	1,270
2. Furniture	1,230
3. Clothing	400
4. Other unforeseen charges	100
Total ...	3,000

As the proposed new ward is to be built and equipped, it will not be available for use for the whole of the year 1924-25. It is therefore estimated that a provision of Rs. 2,700 will be necessary next year.

248	Additional menial establishment required at the J. J. Hospital, Bombay, in connection with the new observation cells for alleged female lunatics in the City of Bombay.	1,342	...	1,342	1,464	To meet long standing grievance it has been proposed to build a block of 3 cells attached to a female ward at the J. J. Hospital for confinement of alleged female insanes while they are under observation. It is necessary to entertain 2 female attendants and 2 female sweepers for the proposed lunacy cells. The proposals involve a recurring cost of Rs. 1,342 on account of the pay and allowances of these menials for eleven months of the year 1924-25.
249	Increase of Rs. 100 in the honorarium of Mr. J. D. Anklesaria, Honorary Lecturer in Scientific subjects at the B. J. Medical School, Ahmedabad.	1,200	1,100	2,300	1,200	Mr. Anklesaria is required to give lectures in Chemistry Physics and Pharmacology and for these duties he has been granted an honorarium of Rs. 100 per mensem, while for teaching two only of these subjects at the Medical School, Poona, a whole time officer of the Bombay Medical Service is employed at a cost of Rs. 250 per mensem. It has been represented to Government that in view of the heavy work which Dr. Anklesaria is required to do, his honorarium may be increased from Rs. 100 per mensem to Rs. 200 with effect from 1st April 1923.
250	Revision of the pay of menial establishment at the European General Hospital, Aden.	869	...	869	948	The conditions in Aden are materially different from those in India and although the question of the revision of the menial establishments in the Presidency has been deferred for the present, the question of the revision of the menial establishments at the European General Hospital, Aden, is of immediate and imperative necessity. The proposals which are still under the consideration of Government involve an extra cost of Rs. 869 during 1924-25. The proposed revised rates are similar to those paid by the Government of India to similar establishment at the Civil Hospital at Aden.
251	Additional grant for nursing to the Sassoon Hospitals, Poona.	5,616	...	5,616	5,616	Although at other hospitals nursing is carried on by private associations with financial assistance from public revenues and private charities, Government have to maintain the nursing staff at the Sassoon Hospitals at Poona as the local Nursing Association regretted its

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	32, *Medical (Transferred)*—contd.					
	Minister in charge—					
	HONOURABLE Mr. B. V. JADHAV.					inability to carry on the arrangements with a grant-in-aid from Government based on their general policy regarding grants-in-aid to such bodies. The present nursing staff is quite insufficient to meet the needs of the hospitals. It is therefore proposed to entertain a few additional nurses to cope with the work at the hospitals. It is estimated that the proposals will involve an additional expenditure of Rs. 5,616 per annum. Against this expenditure, there will be some set off in the form of probable increase in receipts from fees from paying patients at the hospitals in consequence of the increased and efficient nursing staff, as is indicated by a marked increase in fees during past years :— Receipts. Rs. 1921-22... ... 15,271 1922-23... ... 21,636 1923-24... ... 16,573 (for 8 months only.)

252	Grants-in-aid to new Dispensaries	6,000	17,500	23,500	6,000	Before 1921-22 a provision of Rs. 60,000 (Rs. 20,000 recurring and Rs. 40,000 non-recurring) was usually made in the budget for grants for opening new dispensaries. A special non-recurring provision of Rs. 50,000 was also made in the budget estimate for 1921-22 in addition to the usual provision of Rs. 60,000 to meet excessive demands for grants-in-aid for opening new dispensaries. Owing to financial stringency, the medical budget has had to be kept within the limit of its rationed allotment and it was therefore not possible to make any provision for opening new dispensaries in the budget since 1922-23. The great desirability of expanding arrangements for medical relief in the Presidency is well known and requires no emphasis. It is therefore proposed to make a provision of Rs. 23,500 for grants to new dispensaries.
	Total ...	1,57,695	91,755	2,49,450	2,06,251	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	33, Public Health (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
253	Grant of higher starting pay to certain vaccinators who get less pay under the general revision of pay of vaccinators than what they were actually getting before it.	...	2,352	2,352	...	Before the general revision of pay of vaccinators sanctioned in October 1921 there were three grades of permanent vaccinators. Two men in the second grade and 4 men in the third grade, who were promoted to the higher grades before the revision, had actually to start on less pay after it. As one of the principles underlying the general revisions of pay was that no one should get less pay than what he was actually getting before the revision, it is proposed to grant the vaccinators in question a starting pay in the revision equal to their emoluments at the time of the revision. The provision proposed is for the extra amounts due to the vaccinators from the date of the revision, *viz.*, the 1st March 1921 to the end of 1924-25. Local bodies on which the expenditure on account of vaccination ordinarily falls have been asked to bear the extra cost.
254	Revision of pay of candidate vaccinators ...	1,836	...	1,836	3,132	The condition of the candidate vaccinators is extremely miserable. Most of them get less than Rs. 10 per mensem, a pay even less than that earned by peons. In order to improve their status and condition the Director of Public Health has recommended that their pay should be raised to an uniform scale of Rs. 20—1—25 per mensem. It is proposed to sanction the revision with effect from the 1st March 1924. The local bodies concerned have been asked to bear the extra cost.

255	Grant of pony allowance at higher rates to all vaccinators.	28,215	...	28,215	28,215	Ponies are essential for the efficient discharge of the duties of a vaccinator. Different local bodies pay pony allowance to their vaccinators at different rates. It is impossible in these days to maintain ponies with the allowance granted by local bodies, and it is therefore proposed to raise the allowance to Rs. 20 per mensem for all vaccinators except those in the Ratnagiri and Kanara districts where it is proposed to raise it to Rs. 10 as less costly conveyances are available there. The local bodies concerned have been asked to bear the additional charge.
256	Planting of trees, etc., in the new grazing ground at the Belgaum Vaccine Institute.	...	500	500	...	The old grazing ground of the Institute had to be handed over to the military, and a new plot was secured for it. Trees are essential for the calves for shelter during the day time, and the proposed provision is required for planting new trees.
257	Anti-venereal diseases propaganda work in India ...	...	2,000	2,000	...	With a view to checking the spread of the venereal diseases in India the National Council for Combating Venereal Diseases, London, has recommended the use of certain technical and dramatic films illustrating the evils of these diseases for teaching and propaganda purposes particularly suitable to students, midwives, and nurses. The Council has offered the films for use free of any charges except freight or customs duties. After consulting several civil surgeons the Surgeon General has recommended the use of the facilities offered by the Council. The provision proposed is required for the necessary expenditure.
258	Establishment for the preparation of anti-rabic vaccine and its treatment in the Bombay Bacteriological Laboratory, Parel.	9,768	...	9,768	10,656	The Surgeon General has recommended that the work in connection with anti-rabic treatment at Parel should in future be carried out by a military assistant surgeon with a separate staff under him and that Major Morison, I.M.S., Assistant Director, Bombay Bacteriological Laboratory, should be relieved of the work for the more important work of the laboratory. The provision

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	33, Public Health (Transferred)—contd.					
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
						required for eleven months of next year for the following additional establishment is estimated at Rs. 9,768 :— 1. Military Assistant Surgeon (with rank of Lieutenant). 500 150* 60† 2. Animal men ... ... 25 pay. 7‡ 1. Hamal .. ... 27 pay. 1. Sweeper ... ... 27 1. clerk 60—4—100 per mensem. The proposed expenditure will be more than recovered by receipts from sale of vaccine and fees from paying patients.
259	Free distribution of quinine "treatments" in districts affected with malaria.	40,000	...	40,000	40,000	There is always a great demand for free distribution of quinine in districts affected with malaria. Owing to the heavy rains in certain parts during the monsoons of 1923 and the consequent floods, it is expected that the incidence of malaria will be greater than usual during next season.

* Bacteriological allowance.

† House-rent allowance.

‡ House-rent allowance.

260	Inoculation against plague, cholera and other epidemics.	25,000	...	25,000	25,000	The provision is intended for inoculation against epidemic diseases especially plague and cholera. There has been a great demand for anti-plague inoculation during the current year owing to the outbreak of plague in certain districts. Cholera occurred in epidemic form during 1922-1923 in several districts of the Presidency. It is essential in the interest of Public Health to make provision for combating the disease if it reappears next year.
	HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
261	Shikarpur Partial Drainage Scheme	...	38,400	38,400	...	The total estimated cost of the Shikarpur Partial Drainage Scheme is Rs. 1,98,400. The scheme is an urgent one and the Municipality is prepared to meet the entire cost from its own revenues. Government has laid down that in cases where local bodies are prepared to meet the entire cost of water supply and drainage schemes, Government will be prepared to give them a grant-in-aid to the extent of the establishment and tools and plant charges. These charges amount to Rs. 38,400 in the present case, and it is therefore proposed to give a grant-in-aid of Rs. 38,400 to the Municipality.
262	Shikarpur Town Planning Scheme	...	70,000	70,000	...	The area included in the Shikarpur Town Planning Scheme consists mostly of Government lands. The draft scheme has already been sanctioned and the Arbitrator is now preparing the final scheme. It will be necessary to pay increments to the local authority for the Government lands in the scheme and a provision of Rs. 70,000 is proposed to be made for such increments.
263	Extension of Tharushah village	...	13,288	13,288	...	A sum of Rs. 21,511 has already been realized in advance from the inhabitants of Tharushah and credited to Government as value of the plots to be developed. The proposed provision of Rs. 13,288 has already been more than recovered in advance and Government are therefore committed to provide the money.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	33, Public Health (Transferred)—contd.					
	Minister in charge—					
	HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
264	Extension of Sartari village	...	200	200	...	The extension of Sartari village involves an expenditure of the small amount of Rs. 200. The proposed extension is necessary and in the interests of the inhabitants of the village.
265	Vita Water Supply Scheme	...	24,878	24,878	...	The total estimated cost of the Vita Water Supply Scheme is Rs. 60,000. Owing to the extreme scarcity of water supply at Vita in recent years both the Municipality and the Collector urge the execution of the scheme at once. According to the usual policy of Government fifty per cent. of the estimated cost is proposed to be given to the Municipality as a grant-in-aid. Setting off Rs. 5,122 advanced to the Municipality for the scheme the net amount to be paid to it as a grant-in-aid comes to Rs. 24,878.
266	Uran Water Supply	...	76,000	76,000	...	The estimated cost of the Uran Water Supply project amounts to Rs. 1,70,000. Towards the execution of this project the late Khan Bahadur Bhiwandivala gave a donation of Rs. 1,34,000 which is in Government Promissiory Notes (3½ per cent.). The necessity of the supply of water at Uran is very keenly felt and it is proposed to give Rs. 76,000 as a grant-in-aid from

						Government towards the Scheme, the balance of the cost being met from the donation referred to above.
267	Kapadvanj Water Supply	...	...	15,000	15,000	..	The total estimated cost of the Kapadvanj Water Supply Scheme is Rs. 5,13,434. The Municipality has raised a sum of Rs. 2 lakhs by public contributions and is placing it immediately at the disposal of the Sanitary Engineer for the execution of the project. According to the usual policy of Government to give 50 per cent. of the cost of water works and drainage schemes as a grant-in-aid Government have decided to give to the Municipality a grant-in-aid of half of the cost of this scheme and a provision of Rs. 15,000 is in the first instance proposed in partial payment of the grant-in-aid.
268	Discretionary grant to the Sanitary Board for minor Sanitary projects.	...	...	30,300	30,300	...	The Sanitary Board have been authorised to sanction projects costing up to Rs. 20,000 and to make grants up to a limit of Rs. 10,000 for any work and it has been decided that for the latter purpose such amount not exceeding Rs. 2 lakhs as the state of provincial funds permits should be placed at the disposal of the Board. A sum of Rs. 30,300 is accordingly proposed to be placed at the disposal of the Board next year.
	Total ...		1,04,819	2,72,918	3,77,737	1,07,003	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
269	Development of land acquired for the Agricultural College.	...	3,000	3,000	...	About 106 acres of land has been acquired for the extension of the Agricultural College. Large trees on the land have to be felled and the land levelled and cleared for cultivation. The Director of Agriculture anticipates an expenditure of Rs. 3,000 for the work to be done during the year 1924-25. The proposed expenditure is necessary for bringing the land into use.
270	Purchase of an oil engine for the Surat Farm— Rs. Engine ... 2,350 Pump ... 300 Freight, erection charges, etc. ... 850 3,500	...	3,500	3,500	...	The existing 6 b. h. p. Ruston engine at the Surat Farm, which was bought about 19 years ago, has not been working satisfactorily for the last four years. The Agricultural Engineer to Government is of opinion that it is past repairs and that it would be more economical to purchase a new engine for the farm. It is proposed to purchase a 10 b. h. p. Tangye Oil engine with a pump, to do the whole work of the farm. The old engine will be dismantled and sold.
271	Destruction of rats doing damage to rice crop in Lower Sind—					
	One graduate on Rs. 160 per mensem ...	...	1,760	1,760	...	Rats cause considerable damage to the rice crop in Lower Sind, and large amounts of land revenue are remitted every year in consequence. This means serious loss to the cultivators as well as to the State. It is therefore necessary to devise means to eradicate the pest, and the Director of Agriculture has submitted proposals for the
	One non-graduate assistant on Rs. 80 per mensem.	...	880	880	...	
	One peon on Rs. 16 per mensem	...	176	176	...	
	Travelling allowance	...	500	500	...	
	Labour, chemicals, apparatus, etc.	...	1,434	1,434	...	

272	Utilization of the Gaorakshans at Kandiwli and Mulund for the improvement of cattle—					In connection with the question of improving the cattle of the Bombay Presidency it was suggested that some of the Gaorakshans and Pinjrapoles in the Presidency could be induced to assist Government in the work. The authorities in charge of several such institutions were approached and some five institutions were visited by the Deputy Director of Agriculture for Animal Breeding. The results of the investigations have up to now been favourable in two cases, and the authorities concerned have agreed to co-operate with the Agricultural Department to the fullest extent.
	Purchase of 40 cows at Rs. 200 each	...	8,000	8,000	...	
	Purchase of two bulls	...	600	600	...	
	Contribution on account of the pay of a manager to each of the institutes at Rs. 150—5—200 per mensem each.	3,300	...	3,300	4,800	

The Director of Agriculture has accordingly drawn up a scheme, the aim of which is to produce a nucleus herd of first class Gir cattle for the supply of breeding bulls in the various parts of this Presidency. The details of the scheme are as under :—

(*a*) A herd of forty first class Gir cows should be established, twenty animals being supplied by the Gaorakshan and twenty by Government.

(*b*) A first class bull for the use of this herd to be supplied by Government.

(*c*) The cost of a Manager to be appointed by the Goarakshan with the approval of the Deputy Director of Agriculture for Animal Breeding to be paid by Government, the Manager to keep all the herd records which are required.

(*d*) The male progeny of the herd should belong to Government, and be used for putting out on the premium system. The female stock will belong to Gaorakshan.

The scheme is expected to furnish after three years about fifteen bulls a year for distribution.

investigation of the problem. It is proposed to depute a competent officer to study the habits of the rats in the first instance to clear a group of villages and thereby gather data for a more extensive campaign in future. The work is expected to last one year.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
273	Purchase of reaping and threshing machines for the Jacobabad Wheat Farm.	...	5,000	5,000	...	Reaping and threshing is at present done on the Jacobabad Wheat Farm by the old primitive methods in vogue in the country, *viz.*, cutting the crop by hand and treading it under the feet of bullocks. When the farm was first established, it was the intention to use it for the purpose of demonstrating improved machinery and implements. The present methods lead to a great waste of time and labour. Owing to the extreme dry heat prevailing at the time of harvest, the crop becomes very brittle during the process of threshing and seed is lost. This is particularly so if dust storms which blow with great severity during the time of the year occur. Much inconvenience is also caused as labour is not available during the early inundations owing to its being engaged for a long time in harvesting rabi crops. It is proposed therefore to purchase one reaping and one threshing machine for the use of the farm and also for demonstration purposes.
274	Entertainment of one clerk on Rs. 30—5/2—80 per mensem in the office of the Director of Agriculture.	480	...	480	960	In order to help the Government and the public to ascertain the stocks of food grains in famine times it has been decided to publish forecasts of food crops like jowari and bajri on the same principles as are applicable to other commercial crops. A clerk has been entertained for the work in the office of the Director of

						Agriculture during the current year as a temporary measure. It is proposed to continue the appointment for one more year pending the reorganization of the office establishment of the Director.
275	Organization of hunting parties for the destruction of wild pig.	...	5,000	5,000	...	The Committee appointed to consider measures for the protection of crops from wild animals was of the opinion that damage by wild pig could be practically eliminated in certain areas by organising hunting parties for the purpose. Such parties were organised in the Nira Valley area during 1919-20 and 1920-21 at Government cost but with the co-operation of the cultivators. The results were very promising and the damage done was reduced to almost negligible extent. The cultivators are very willing to co-operate with Government in the work. It is proposed that two such parties should be maintained in the next year under the control of the Agricultural Department in the Deccan Canals areas at a cost of Rs. 5,000 each per annum on the condition that cultivators pay half the cost of their maintenance.
276	Transport of improved varieties of wheat seed into Sind.	...	5,000	5,000	...	One of the most successful improvements in agriculture in Sind during the last few years has been the introduction of improved varieties of wheat seed known as "Punjab 11" and "Pusa 12". It has now been found necessary to import this seed on a large scale so to extend its use rapidly and thus make the Province self dependent for its seed supply in course of time. Transport charges make the seed a little dearer than the indegenous varieties and the people are not at present willing to take up the improved seed at higher cost. The Director of Agriculture therefore proposes that Government should undertake the import on a large scale and bear the small loss that may accrue on account of the freight charges. In view of the great importance of the improvement it has been decided to accept the Director's proposal and a provision of Rs. 5,000 has been made.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring. expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3.	4	5	6	7
	34—Agriculture (Transferred)—contd.					
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
277	Conversion of the present grades of Veterinary Assistant Surgeons in the Presidency Proper of Rs. 65—3—95 and Rs. 100—3—130 into a continuous time-scale of Rs. 60—4—140 with an efficiency bar at Rs. 100.	1,550	...	1,550	12,600	The present scales of Veterinary Assistant Surgeons were sanctioned as a temporary measure pending the scheme for the improvement of veterinary education and the reorganization of the Subordinate Veterinary Service. In this scheme a scale of Rs. 75—5—200 was proposed for Veterinary Assistant Surgeons. The scheme for the revision of the curriculum and reorganization of the Bombay Veterinary College has been postponed pending improvement of the financial situation and the prospects of reorganising the Veterinary Service are very remote. In the meantime the present system of two grades with a limited proportion of the cadre in the senior grade is leading to a block in promotion and a great deal of discontent among the men. It is also to a certain extent affecting recruitment. In order to provide relief it is proposed to abolish the grades and to have a continuous time-scale up to the maximum which is raised by Rs. 10. The extra cost for the eleven months of the next year is estimated at Rs. 1,850 and provision is accordingly made for that amount.
278	Conversion of the present grades of Veterinary Assistant Surgeons in Sind of Rs. 80—3—110 and Rs. 115—3—145 into a continuous time-scale of Rs. 75—4—155, with an efficiency bar at Rs. 115.	300	...	300	2,040	
279	Grant of increased house-rent allowance to Veterinary Assistant Surgeons on general duty in the Presidency proper.	1,254	...	1,254	1,368	Under the rules for the Subordinate Civil Veterinary Department all Veterinary Assistant Surgeons in charge of dispensaries are allowed free quarters or in lieu thereof house-rent, which is charged to the Veterinary

Fund for the maintenance of the dispensaries. There are other Veterinary Assistant Surgeons, not in charge of dispensaries, who are either under training or on general duty or held in reserve for work in connection with outbreaks of cattle disease. A house-rent allowance of Rs. 6 per mensem was sanctioned for the latter class of officers in the year 1916. In the year 1919 the Commissioner in Sind represented that the rents in Sind were increasing and the house-rent allowance of Rs. 6 per mensem was not adequate for that Province. Government therefore sanctioned a house-rent allowance of Rs. 15 per mensem for Veterinary Assistant Surgeons on general duty in Karachi City and Rs. 10 per mensem for those in other parts of Sind. The Veterinary Assistant Surgeons in the Presidency proper have now represented that they may be given the same house-rent allowance as is allowed to Sub-Assistant Surgeons on general duty for whom quarters are not provided, and the Superintendent, Civil Veterinary Department, has supported their request. The latter officers are allowed house-rent allowance on the following scale :—

	Per mensem. Rs.
Bombay City ...	... 30
Karachi City ...	... 25
Ahmedabad and Poona Cities	... 20
Elsewhere ...	... 10

Although no strict analogy can be drawn with Sub-Assistant Surgeons, Government consider that the present house-rent allowance of Rs. 6 per mensem fo Veterinary Assistant Surgeons in the Presidency prope is inadequate and as Rs. 15 for Karachi and Rs. 10 fo the rest of Sind have already been sanctioned an Government are under an obligation to provide fre quarters or give house-rent in lieu thereof, they hav approved the grant of house-rent allowance of Rs. 1 for Veterinary Assistant Surgeons on general duty i the cities of Ahmedabad and Poona and Rs. 1 elsewhere in the Presidency proper. The extra cos

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Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					for eleven months of next year will amount to Rs. 1,254 and provision has been made for this amount.
280	Revision of the grants-in-aid to District Local Boards for the maintenance of Veterinary dispensaries.	750	...	750	750	Under the rules for the working of the Civil Veterinary Department, Government give grants-in-aid to District Local Boards to the extent of not less than one-fourth, and except in very special circumstances not more than one-half, of the total cost of maintenance of veterinary dispensaries, excluding the pay and allowances of the Veterinary Assistant Surgeons in charge. These grants are revised every five years and are varied within the minimum and maximum limits of 1/4 and 1/2 according to the circumstances of each case. The last revision was made for the five years ending 31st March 1922. Proposals for increase of the grants could not be entertained on account of financial stringency. On the other hand grants in several cases had to be reduced owing to curtailment of the budget provision. Several District Local Boards have complained that the Government grants allotted at present are not in proportion to the increased expenditure on the dispensaries. The Superintendent, Civil Veterinary Department, Bombay Presidency, was accordingly asked to submit proposals for additional grants in cases where he considered them absolutely necessary. In making these proposals the Superintendent has recommended

						additional grants for such dispensaries only as he considers are really in need of extra funds, and in a few cases he has reduced the Government grant where there is no necessity for Government help to the extent now given. The extra expenditure due to the revision is Rs. 750 per annum and provision is proposed for this amount. 2. In the case of new dispensaries opened during the period of revision the officers concerned were empowered to sanction grants not exceeding Rs. 600 in the case of first class dispensaries and Rs. 450 in the case of second class dispensaries, subject to budget provision. The rate has now been reduced to Rs. 350. Five new dispensaries are likely to be opened during the ensuing year at Chikhli and Olpad in the Surat District, Jamner in East Khandesh, Dohad in the Panch Mahals and Taloda in West Khandesh. A provision of Rs. 1,750 has been made for grants-in-aid to these dispensaries.
281	Grants-in-aid to five new dispensaries likely to be opened during the year 1924-25.	1,750	...	1,750	1,750	
282	Entertainment of two Inspectors in the Civil Veterinary Department in Sind on Rs. 175—5—225 each.	3,850	...	3,850	5,400	Government have decided that on the separation of the Sind and Baluchistan Veterinary charges and the appointment of a full time Superintendent for Sind the post of Deputy Superintendent should be abolished and in his place two Veterinary Inspectors should be appointed. The Sind and Baluchistan charges have since been separated and as Khan Bahadur S. G. Haji, the present Deputy Superintendent, will retire from service from 1st April 1924 the opportunity is taken to abolish the latter's post from that date and appoint two Inspectors in his place. The duties of the Inspectors will be :— (1) Inspection of Veterinary dispensaries quarterly ; (2) Checking of the work done by Veterinary Assistant Surgeons in the district and at the hospitals ;
283	Entertainment of one clerk for the Inspector at Sukkur on Rs. 30-5/2-80 (40).	440	...	440	960	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
284	Continuance of the present clerk of the Deputy Superintendent on Rs. 30-5/2-80 (80 + local allowance of Rs. 12) to work under the Inspector at Karachi.	1,012	...	1,012	1,104	(3) To attend and investigate outbreaks of disease ; (4) Supervising and checking of results of inoculations ; (5) Inspection of stallions ; (6) Checking results of covering of mares. One Inspector will be posted to Lower Sind (Karachi, Hyderabad, Thar Parkar and Nawabshah Districts) with headquarters at Karachi and the other to Upper Sind (Sukkur, Larkana and Upper Sind Frontier districts) with headquarters at Sukkur. It is proposed to fix the pay of the Inspectors at Rs. 175—5—225 and to allow them one clerk each on Rs. 30-5/2-80. The Inspectors at Karachi, who will work in the office of the Superintendent will be allowed one peon and the other Inspector will be allowed two peons on Rs. 17 each with the usual house rent and local allowance. The proposed expenditure is only nominally a new item. It is a revised arrangement for more efficient supervision of the work of the subordinate veterinary staff at less cost. The present cost of the Deputy Superintendent, his establishment, travelling allowance and contingencies is Rs. 14,018 while the annual cost according to the revised arrangement will be Rs. 11,468. Provision has been made for eleven months of next year.
285	Entertainment of three peons on Rs. 17 each with local or house rent allowance of Rs. 2 each.	627	...	627	684	
286	Travelling allowance of Inspectors and their establishment.	3,000	...	3,000	3,000	
287	Contingencies	2,000	...	2,000	2,000	

	Minister in charge— HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
288	Subsidy to the Bombay Central Co-operative Institute.	...	22,000	22,000	...	To enable the Bombay Central Co-operative Institute to carry on its various activities an annual subsidy is granted to it. In the February sessions of the Legislative Council a grant of Rs. 15,000 was sanctioned for the current year. The Institute has now six Divisional Branches and has engaged a staff including in each case a propagandist Secretary with pay of about Rs. 100 to Rs. 120 a month. The Central Institute in Bombay has a well-staffed office with a permanent Secretary on Rs. 300 a month. In addition to the charges for establishment and on conferences, the Institute publishes the Bombay Co-operative quarterly and also monthly or quarterly vernacular magazines. The expenditure on the magazines is particularly heavy but this work which is of the utmost importance to the development of the co-operative movement must be maintained at its present stage of efficiency. The Registrar has recommended a grant of Rs. 22,000 for the year 1924-25, based on the income of the Institute for the year 1922-23. Government have accepted the policy of getting as much of co-operative propoganda and development work carried on through unofficial agency as possible. As the movement develops, more and more of its work, particularly that of propaganda and instruction, will devolve on non-officials, and the Institute, as the centre of non-official co-operative effort in the Presidency, deserves strong financial support from Government. Government have therefore approved a grant of Rs. 22,000 for next year.
289	Appointment of four officers on Rs. 105—5—140 per mensem each for instruction and propaganda for Agricultural Co-operative movement.	...	4,620	4,620	...	The growth of overdues within the Agricultural Co-operative movement in this Presidency has been causing increased anxiety for the last three years. In the year ending 31st March 1923 the overdues amounted to Rs. 31 lakhs or over 18 per cent. of the working capital. The main cause of the growth of overdues and the mismanagement in Primary Societies which they connote, is want of sufficient instruction

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
290	Fixed travelling allowance to above officers at Rs. 30 each per mensem.	...	1,320	1,320	...	and propaganda. This work should rightly be done through unofficial bodies rather than through a purely official establishment, but the problem is how to secure a regular and efficient instruction, propaganda and guidance through non-official bodies in a regular and methodical manner. In order to secure safe finance in certain areas under the Provincial Co-operative Bank, Special Mamlatdars have been appointed, who are under the official control of the Registrar but in fact and practice they work under the Provincial Bank and are controlled by the Bank. On this analogy the Registrar has proposed the appointment, as an experimental measure, of six officers for purposes of instruction and propaganda in certain areas. They will work under the Bombay Central Co-operative Institute and be under the official control of the Registrar. He has also proposed that half the cost should be borne by Government and half by the Institute. Government have approved the proposal with the modification that only four officers with one peon for each on the pay mentioned in column 2 should be appointed for a period of one year for selected areas in the Surat, Poona and Bijapur Districts and for Bombay City. Provision has been made for eleven months of next year.
291	Local allowance for the officer for Bombay City at Rs. 20 per mensem.	...	220	220	...	
292	Two peons at Rs. 16 each for the mofussil, one peon at Rs. 18 for Poona and one peon at Rs. 27 for Bombay City.	...	847	847	...	

293	Clerical assistance to Bhil Co-operative Societies in the Panch Mahals District.	1,320	...	1,320	1,440	The Co-operative Conference of 1919 recommended that Government should allot a grant for clerical assistance to Co-operative Societies composed of back-ward and depressed classes in rural areas where illiteracy is prevalent and funds are not available for paid Secretaries. Government have approved this recommendation, and an annual grant of Rs. 720, equivalent to the pay of Rs. 25 per mensem *plus* fixed travelling allowance of Rs. 5 for two Secretaries, is now made for clerical assistance to the Bhil Societies in the Dohad and Jhalod talukas of the Panch Mahals District. Since the grant was sanctioned, intensive development of Co-operative Societies has been taking place in the two talukas. The Provincial Co-operative Bank has opened a branch at Dohad, which is doing effective work; a sub-branch of the Bombay Central Co-operative Institute has been opened at the same place; and a Special Mamlatdar has recently been appointed for Gujarat, whose main work will be to develop the two talukas in question. The number of Societies in the two talukas is at present 56 and it is likely that it will go up to 75 by the end of this year and to 95 by 31st March 1925. As one Secretary is not able to work satisfactorily for more than 6 societies it is estimated that 15 Secretaries would be required during the year 1924-25. It has, however, been arranged that three-fifths of the cost of the Secretaries should be met from contributions from the Societies and that two-fifths should be borne by Government. The additional cost to be borne by Government will therefore amount to Rs. 120 per mensem. Government have approved of the additional grant with effect from 1st April 1924. Provision has been made for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
294	Creation of an additional post of Special Auditor of Co-operative Societies on Rs. 300-50/2—500—50—750 with efficiency bar at Rs. 550.	3,300	...	3,300	9,000	Special auditors are required for the purpose of auditing the accounts of societies with a capital of Rs. 50,000 and over and their cost is covered by fees levied from the Societies. There are at present two such Special Auditors on Rs. 300-50/2-500-50-750. The number of Societies of the class which can be audited by a Special Auditor in a year is about 30. The number of such societies is rapidly increasing as a result of the energetic propaganda undertaken in favour of People's Banks and also owing to the increase in the number of Housing Societies. On 31st March 1923 the number of societies in charge of the two Special Auditors was 88 and their working capital was Rs. 3,25,00,000. It is anticipated that the number will rise to 100 by 31st March 1924, while at the present rate their working capital is likely to go up to 5 crores. At present it is almost impossible for the two Special Auditors and their staff to cope with the heavy audit work entailed by the societies of this class. It is therefore proposed to appoint a third Special Auditor with one clerk and peon from 1st April 1924. Since the Banks in charge of the Special Auditors are the most important in the Presidency and play a vital part in the Co-operative system it is of the first importance that they should be subjected to a thorough and searching periodic audit by a qualified auditor. It is therefore
295	Entertainment of clerk on Rs. 30-5/2-80 under the proposed Special Auditor (starting pay Rs. 40).	440	...	440	960	

296	Entertainment of a peon on Rs. 16 under the proposed Special Auditor.	176	...	176	192	proposed that the scale of pay for this appointment should be the same as that already sanctioned for the present incumbents of the posts of Special Auditor. The pay of the clerk and peon is on the usual scale. Provision is proposed for eleven months of next year.
297	Entertainment of a Special Mamlatdar for Co-operative Societies in the Sholapur District for a period of one year on a pay of Rs. 200—15/2—260 with special pay of Rs. 25 per mensem.	...	2,475	2,475	...	The continuous large percentage of overdue debts in the Sholapur District has engaged the serious attention of Government for some time and in their Resolution reviewing the report on the working of Co-operative Societies for the year ending 31st March 1922 they asked the Registrar of Co-operative Societies to submit a special report regarding the position and to suggest measures for improving it. On 30th November 1922 the working capital of all agricultural societies in the district was (in thousands of rupees) 12,83 and overdues were 3,98 or 31 per cent. of the working capital. Subsequent reports showed no improvement, and the position is as serious as ever. The greatest part of the overdues is owed to depositors and next to them the heaviest creditor is the Sholapur District Central Bank. One main cause of overdues is the prevalence of bad seasons in recent years. Grant of lavish credit also induced members to borrow beyond their capacity instead of seeking to increase their earnings by work. Next to famine the most serious cause of overdues has been mismanagement on the part of Managing Committees. This emphasises the importance of inspection. The Registrar accordingly proposed that a Special Mamlatdar should be engaged to reduce overdues and organise training classes for two years. Government have approved the appointment for a period of one year in the first instance from 1st April 1924 and provision for the Mamlatdar, his clerk and peon is made for eleven months of the next year.
298	Entertainment of a clerk on Rs. 30—5/2—80 under the proposed Special Mamlatdar (starting pay of Rs. 40).	...	440	440	...	
299	Entertainment of a peon on Rs. 16 under the proposed Special Mamlatdar.	...	176	176	...	
	Total ...	25,549	66,948	92,497	49,008	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	35, Industries (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
300	Scholarship for Mr. R. G. Padhye	...	1,800	1,800	...	Under the existing rules for the award of State Technical Scholarships Government may after return of a State Technical Scholar to India award him a scholarship not exceeding the value of Rs. 150 per mensem for further practical training in India. Mr. R. G. Padhye who was awarded a scholarship for sugar industry and who is at present touring in the West Indies will require assistance of this kind on return, and it is proposed to make the provision of Rs. 1,800 for the purpose.
301	Appointment of a third weaving assistant ...	1,800	700	2,500	1,800	An additional weaving assistant is required to carry on demonstrations with the warping and sizing machine which has already proved to be very satisfactory. Further experiments will be undertaken when the cost is approved. It will be in the interest of the industry to carry on further demonstration with this machine.
302	Vertical pipe machine with dies for manufacturing earthenware and stoneware pipes.	...	7,500	7,500	...	There is a large and growing demand in Bombay for both earthenware and stoneware pipes. The latter are not made nearer to Bombay than Jubbulpore, and the Bombay Municipality is therefore compelled to import its supplies. The development operations will in a few years lead to a further increase in the demand. These circumstances justify demonstration in the pottery section of the School of Art showing that good pipes can, with proper arrangements, be made in India. The machine required will be a valuable addition to the equipment of the School which cannot pay attention to practical work without proper appliances.

303	Establishment of weaving schools and demonstrations...	6,000	4,000	10,000	19,680	At present in the Kanarese districts there is one weaving school and five demonstrations supervised by a weaving assistant. In the Marathi districts there are 3 schools and 2 demonstrators supervised by another weaving assistant. The Director has now proposed the establishment in Gujarat and Sind of weaving schools and demonstrations on the lines of those already at work in the Deccan and the Southern Maratha Country and has proposed the following establishment. Government have already approved the Director's scheme:—

	Rs.
1 Weaving Assistant on a maximum pay	150
3 School masters on	40—2—60
3 Assistant masters on	30—2—40
3 Demonstrators on a maximum pay of	40
Total average cost of salaries ...	5,580
Recurring annual expenditure on maintenance, rents, yarn service, etc.	3,000
	8,580
Total recurring annual expenditure for two parties ...	17,160
In round figures ...	17,200

This is the cost of complete scheme. The entire expenditure cannot be incurred at once, and it will take at least two years to organise each section. It is therefore proposed to provide Rs. 10,000 for 1924-25 for the appointment of one new weaving assistant and the establishment of 2 schools and 2 demonstrations. Of this amount Rs. 4,000 are for initial non-recurring expenditure and Rs. 6,000 for recurring expenditure.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	35, Industries (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. B. V. JADHAV.					
304	Appointment of a demonstrator for investigating the possibilities of wool spinning and weaving :—					
	Pay ... ... Rs. 60	720	...	720	720	Government have already approved the Director's proposal to introduce wool spinning and weaving as a spare time industry. It has been proposed to make a start by creating an appointment of a demonstrator who will at first be trained at Kamptee near Nagpur and then begin his operations at a place where wool spinning and weaving is carried on and see what can be done to improve local methods. The total cost including the salary Rs. 720, rent Rs. 180 and purchase of loom Rs. 600 is not expected to exceed Rs. 1,500 per annum.
	Rent ... ... Rs. 180	180	...	180	180	
	Contingencies ... ... Rs. 600	...	600	600	...	
305	Exhibition	...	43,305	43,305	...	In the current year's budget provision of Rs. 1,80,000 has been made for the British Empire Exhibition. It is now found that the whole of the amount will not be spent during the current year. The unspent balance for the year is estimated as below ;—
						Rs.
						Expenditure in India 17,305
						Expenditure in England to be provided under "35-Industries" under High Commissioner's estimates 18,000
						Exchange 8,000
						43,305
						It has accordingly been proposed to provide the amount of Rs. 43,305 in the next year's estimates. Out of the estimated recoveries of Rs. 51,500 about Rs. 6,000 to Rs. 8,000 will be recovered during the current year. The recoveries for next year are estimated at Rs. 45,000.
	Total ...	8,700	57,905	66,605	22,380	

	37, Miscellaneous Departments (Partly Reserved and partly Transferred).					
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
306	Entertainment of an additional clerk in the office of the Rent Controller, Bombay, on pay of Rs. 60—5—150 *plus* Rs. 10 conveyance allowance.	...	770	770	...	The amendment of the Rent Act (Bombay Act III of 1923) necessitating the revision of numerous orders already issued and the introduction of the system of levy of fees for work done in the office of the Rent Controller, Bombay, have resulted in a substantial increase of work in-door and out-door.
307	Fees to Assessors	400	...	400	400	A provision of Rs. 300 used to be made annually for fees to assessors under the Boilers Act. No provision for assessors under the Factories Act was ever made before. The new Factory rules however provide the appointments of assessors for appeals. The rules specify two assessors for hearing an appeal and each of them is to be paid a fee of Rs. 50 per diem. The provision made is for two days in Bombay and two in mofussil.
308	Office rent for the Boiler Inspector at Ahmedabad	1,200	...	1,200	1,200	A new office is required for the Boiler Inspector at Ahmedabad as the present building which is occupied by the Amalgamated Factory and Boiler Department was originally intended for the Factory Department and will have to be handed over to that Department when an Inspector of Factories is posted there. It is just sufficient for the one Inspector and one Assistant Inspector of Factories who will be posted to Ahmedabad. As the office accommodation is required for two Inspectors and their establishment it will not be possible to secure sufficient accommodation on a rent less than Rs. 100 per mensem.

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Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	37. Miscellaneous Departments (Partly Reserved and partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. COWASJI JEHANGIR.					
309	Appointment of a Commissioner	15,300	3,000	18,300	25,920	The Government of India have passed the Workmen's Compensation Act to provide for the payment by certain classes of employers to their workmen of compensation for injury by accident. Under section 20 of the Act the Local Governments have to appoint Commissioners for the purpose of deciding any matter referred to them for decision under the Act. It is proposed to appoint only one Commissioner to start with, and provision is required as shown below :— Rs. (*a*) Commissioner's pay at Rs. 1,000—100—1,200 per mensem ... ... 9,000 (*b*) Travelling allowance at Rs. 200 per mensem ... ... 1,800 (*c*) Staff and contingencies ... ... 4,500 (*d*) Non-recurring ... ... 3,000 Total ... 18,300 The provision proposed is for nine months as the Act is to come into force from June 1924. The appointment is proposed to be temporary in the first instance until actual experience regarding the working of the Act is gained.

310	Appointment of woman Factory Inspector.	...	4,604	300	4,904	8,024

In reply to a question put in the Legislative Council Government had stated that they were in sympathy with the proposal to appoint women factory inspectors and that they would consider the matter when framing budget proposals for 1924-25. The Director of Industries has accordingly proposed the appointment of one woman inspector to start with. The pay proposed for her is the same as that sanctioned for women Assistant Surgeons in Government service, *viz.*,

Rs. $250 - \frac{40}{5} - 450 - 50 - 500$.

The provision proposed is for 11 months and the details are as follows :—

	Rs. per mensem.
Pay of the Inspector ...	$250 - \frac{40}{5} - 450 - 50 - 500$
House rent to her ...	50
Conveyance allowance to her	75
1 Peon ...	10
House rent to peon ...	7
Temporary and provisional allowance to peon ...	10
Contingencies ...	16-8-0

The non-recurring provision of Rs. 300 is intended for furniture, etc., for the office of the Inspector.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	37, Miscellaneous Departments (Partly Reserved and partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. B. V. JADHAV.					
	Accountancy Diploma Class.					
311	Raising the fees of the four examiners at the Government Diploma Examination in Accountancy from Rs. 500 to Rs. 750.	1,000	...	1,000	1,000	As Accountants and Lawyers of high repute and standing have to be appointed Examiners in order to keep up the prestige and standard of the examination and as the number of examinees is increasing very rapidly, the fee of Rs. 500 per examiner is considered to be inadequate.
312	Additional expenditure on account of the opening of a new centre—(i) Remuneration to supervisors (Rs. 170), (ii) Charges for taking the manuscript question paper to the Press, etc. (Rs. 210) and (iii) Increase in miscellaneous office expenses (Rs. 100).	480	...	480	480	In view of the new centre to be opened at Rangoon, this provision is necessary.
	Total ...	22,984	4,070	27,054	37,024	

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41, Civil Works (Partly Reserved and Partly Transferred).

Minister in charge—
HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.

Electrical Engineer to Government.

313	1 Upper Subordinate at Rs. 175 per mensem ...	..	2,100	2,100	...	This temporary establishment is required in connection with the electric installation in the Power House, existing offices and bungalows and the new proposed bungalows to be constructed at Thana. The buildings to be electrified are more than 20 in number and the work is to be carried out as expeditiously as possible. The establishment in question is to be entertained to run the plant when it is erected there.
	1 Upper Subordinate at Rs. 120 per mensem ...	..	1,440	1,440	..	
	1 Electrician at Rs. 150 per mensem	...	1,800	1,800	...	
	1 Assistant Electrician at Rs. 110 per mensem ...	...	1,320	1,320	..	
	2 Drivers at Rs. 60 per mensem each	...	1,440	1,440	...	
314	1 Clerk at Rs. 70 per mensem	...	840	840	...	The clerk is required for the office of the Electrical Inspector on account of increase in work owing to the introduction of electric supply in Surat, Godhra and Broach.
315	1 Store Jagli on Rs. 15 per mensem in the East Khandesh District.	180	...	180	180	Store Jagli is required for the stores and workshop of the Executive Engineer, East Khandesh District, and a Tapali for Dharangaon Sub-Division. The necessity for both the menials is keenly felt.
316	1 Tapali on Rs. 14 per mensem in the East Khandesh District.	168	...	168	168	
	Total ...	348	8,940	9,288	348	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	45, Superannuation Allowances and Pensions (Reserved).	Rs.	Rs.	Rs.	Rs.	
	Member in charge—					
	HONOURABLE MR. P. R. CADELL.					
317	Grant of pensions to—					
	(1) Dr. R. D. Dalal, Assistant Director of Public Health.	5,000	...	5,000	5,000	The three officers are due to retire next year. They were originally recruited for plague work when the epidemic first appeared in this presidency and were ultimately appointed to the posts at present held by them. The services of Drs. Dalal and Turkhud are non-pensionable and that of Dr. Venis is pensionable only from the year 1916 when he was permanently appointed to the post of Port Health Officer, Karachi. But in view of the valuable work done by them, Government have decided to recognise their services by the grant of the full pension admissible to them under Article 474, Civil Service Regulations. The amount of pension proposed for Dr. Venis is for the period of his non-pensionable service and that for Dr. Turkhud is the Government share of the pension, the remaining portion being paid by the Bombay Municipality under which he had put in about 9 years' service. Both the amounts are approximately calculated.
	(2) Dr. H. C. Venis, Port Health Officer, Karachi.	3,600	...	3,600	3,600	
	(3) Dr. D. A. Turkhud, Assistant Director, Bombay Bacteriological Laboratory.	3,250	...	3,250	3,250	
	Total ...	11,850	...	11,850	11,850	

46, Stationery and Printing (Reserved).

Member in charge—
HONOURABLE MR. COWASJI JEHANGIR.

318	Entertainment of a night watchman on Rs. 30 per mensem at the Stationery Stores, Bombay.	360	...	360	360	The Policeman at the Stationery Office has been removed and hence the necessity for a night watchman.
319	Purchase of— 1. Double Crown Printing Machine ... 2. Quad Crown Printing Machine, and 3. Guillotine Cutting Machine.	...	...	22,500	22,500	... These machines are required to replace old ones.
320	Purchase of— 1. Double Crown Printing Machine ... 2. Wire Stitching Machine. 3. Single Fold Folding Machine. 4. Proof Press. 5. Self Clamp Guillotine Cutting Machine.	...	...	20,000	20,000	... These machines are required to replace old ones.
	Total ...	360	42,500	42,860	360	

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	47, Miscellaneous (Partly Reserved and partly Transferred).	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR MAURICE HAYWARD.					
321	Grant to the Society for the prevention of cruelty to animals, Bandra, Thana District.	1,250	...	1,250	1,250	Though technically a new item, this does not involve extra expenditure. The fines in cases conducted by the Society, which have hitherto been credited to the Society, will now be credited to Government, and out of this provision, the grant will be made to the Society less by 5 per cent. than the actual fines recovered, as in the case of the Society for the Prevention of Cruelty to Animals, Bombay.
322	Grant to the Society for the prevention of cruelty to animals, Shikarpur, Sukkur District.	1,350	...	1,350	1,350	Though technically a new item, this does not involve extra expenditure. The fines in cases conducted by the Society, which have hitherto been credited to the Society, will now be credited to Government, and out of this provision, the grant will be made to the Society less by 10 per cent. than the actual fines recovered.
323	Grant-in-aid to Salvation Army for erection of a Rescue home.	...	70,000	70,000	...	If the purposes of the recent Prostitution Act are to be carried out it is necessary that there should be proper Rescue Homes. The Salvation Army have undertaken the work and has selected a site for the purpose in the North of Bombay. The total estimated cost is Rs. 1,40,000. The Salvation Army have raised and are raising funds by subscriptions and hope to get a substantial sum from the Bombay Municipality. Government propose to make a grant-in-aid of half the estimated cost of construction, and to give an annual grant of Rs. 1,800.

9	Minister in charge—					
	HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
324	Grant-in-aid to the Viramgam Municipality towards the construction of a Municipal hall at Viramgam.	...	25,000	25,000	...	In September 1921 Government sanctioned a grant-in-aid of Rs. 25,000 to the Viramgam Municipality towards the construction of a Municipal hall, as a compensation for the Municipal property destroyed in the Viramgam riots of 1921. The necessary provision was made in the budget for 1922-23 but the grant was not drawn by the Municipality. As the Municipality has now commenced the construction of the hall it requires the amount sanctioned to it as a grant-in-aid. Government have been definitely committed to the expenditure and the amount of Rs. 25,000 is proposed to be provided next year.
325	Subventions to District Local Boards which have non-official Presidents with a self-contained office, etc.	86,000	...	86,000	86,000	The current year's provision on this account is Rs. 2,08,000. Government are liable, however, to increased grants under the Local Boards Act, 1923. Every Local Board is now to have an elected non-official President and under section 119 (2) of the Act grants at 2/3rds of the salaries of Chief Officers (or Engineers) and Health Officers have to be paid by Government. It is estimated that a provision of Rs. 2,94,000, made up as follows, will be required next year on account of clerical establishments of Presidents, etc. :—

	Rs.
(1) Clerical establishments of Presidents Rs. 5,000 (fixed grant) × 27 (Local Boards).	1,35,000
(2) Chief Officers (or Engineers) Rs. 4,000 ×26 (Local Boards).	1,04,000
(3) Pension and leave contribution in the case of Chief Officers who are Government servants.	12,000

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	47, Miscellaneous—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					(4) Health Officers Rs. 3,000 × 6 (Local Boards who are prepared to appoint Health Officers). 18,000 (5) Increased grants (at 2/3rds rate) to be paid to Local Boards on account of Chief Officers' salaries with effect from the current year under the Local Boards Act. 25,000 2,94,000 An additional amount of Rs. (2,94,000 – 2,08,000 =) 86,000 is, therefore, proposed.
326	Remunerations to the architect appointed to undertake the work of fixing the rateable values of Government buildings and lands in Bombay City.	...	2,000	2,000	...	The rateable value of the buildings and lands in the City of Bombay vesting in His Majesty and beneficially occupied has to be fixed for the next recurring term of five years which commences on the 1st April 1924. Last time Mr. W. A. Chambers was appointed under section 144 (2) of the City of Bombay Municipal Act, 1888, on the remuneration of Rs. 3,000. The valuer's remuneration and the charges for printing his award are shared equally by Government and the Municipality. As the work is not likely to be finished before the 31st March 1924 a provision of Rs. 2,000 is proposed to be made in next year's budget.
	Total ...	88,600	97,000	1,85,600	88,600	

	52-A, Forest—Capital Outlay (Transferred).					
	Minister in charge—					
	HONOURABLE Mr. ALI MAHOMED KHAN DEHLAVI.					
	Northern Circle.					
327	Construction of the Peint-Harsul road in the West Nasik Division.	...	5,000	5,000	...	The road is urgently required in connection with the scheme for the development of the Peint forests. The total cost is estimated at Rs. 10,000.
328	Seasoning sheds (100′ × 35′) at Nawapur and Nasik at Rs. 6,075 each.	...	12,150	12,150	...	It is very desirable—in fact necessary—to put up sheds to protect sawn timber from exposure to sun and rain while seasoning. This would be profitable to Government in the long run.
	Southern Circle.					
329	Construction of a bridge at Karka in the Kanara Northern Division.	...	16,325	16,325	...	When one of the present saw mills is moved to Bomanhalli all the cut material will have to be carted to Dandeli by the road on which this bridge is required. Timber from Alur and Shirgur will also be carted along this road.
330	Improvements to the Kerwad-Alur road in the Kanara Northern Division.	...	6,000	6,000	...	The present road is in a bad condition and requires improvement for carting timber from Shirgur and Alur forests.
331	Construction of the Kannigeri-Kanadgal road in the Kanara Eastern Division.	...	4,000	4 000	...	This road connects the main Public Works Department road to Haliyal with Blocks Nos. 6 and 7. It is at present a rough metalled track and requires broadening, realigning and remetalling. The total expenditure is estimated at Rs. 7,500.
332	Construction of a new road from Kodani to Balemet in the Kanara Southern Division.	...	3,000	3,000	...	This road is necessary for exploitation of coupes of Block XII.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring liability.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	52-A, Forest—Capital Outlay (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Southern Circle—contd.					
333	Construction of a bridge over the Kat Kat nalla on the Kadra-Sulgeri road in the Kanara Western Division.	...	3,075	3,075	...	These bridges are urgently required to render the roads fit for traffic. The roads in question are important in view of the transport of the forest material.
334	Construction of a bridge on the Kadra-Sulgeri road at 9 miles 6 furlongs in the Kanara Western Division.	...	1,070	1,070	...	
335	Construction of a bridge over the Kudal nalla on the Kadar-Shivpur road in the Kanara Western Division.	...	1,550	1,550	...	
	Total ...	...	52,170	52,170	...	

	55—Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved).					
	Member in charge— HON'BLE MR. COWASJI JEHANGIR.					
	A—Irrigation Works. *Productive.*					
336	Naulakhi Canal— Constructing sluices over Zamindari Karias *ex* Naulakhi	...	7,000	7,000	...	Construction of sluices is necessary for improving water-supply to lands at tails of canals.
337	Eastern Nara Works— Construction of outlets and sluices to water courses *ex* 3rd and 7th Mile Distributaries *ex* Thar Canal.	...	2,500	2,500	...	Do. do.
338	Improvements to 45th miles Left Bank Distributary, Mithrao Canal.	...	10,000	10,000	...	The work is necessary for improving water-supply in tail karias.
339	Fuleli Canal— Constructing sluices over Zamindari Karias *ex* Fuleli.	...	25,000	25,000	...	Construction of sluices is necessary for improving water-supply to lands at tail of canals.
340	Improvements to the Fuleli Canal	...	50,000	50,000	...	The improvements are absolutely necessary to make use of the extra supply which the new Fuleli Head Regulator will let into the canal for the purpose of converting the existing rabi cultivation into kharif before the Lloyd Barrage and new canals begin to operate. The carrying out of these improvements is in accordance with the promise given by Government to the Zamindars of Lower Sind, at the time when the Lloyd Barrage Project was under discussion, that their interests will not be allowed to suffer by the construction of the project and that systematic improvements to Lower Sind Canals will be carried out.
341	Hasanali Canal— Constructing sluices over Zamindari Karias *ex* Hasanali.	...	5,000	5,000	...	Construction of sluices is necessary for improving water-supply to lands at tail of canals.
342	Desert Canal— Constructing new sluices over existing kacha heads ...	...	5,000	5,000	...	In order to ensure proper distribution of water, the existing kacha heads are required to be converted into pacca ones.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55—Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—(contd.)	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HON'BLE MR. COWASJI JEHANGIR.					
	A—Irrigation Works. *Productive.*					
343	Unharwah— Constructing new sluices over existing kacha heads...	...	4,000	4,000	...	The work is necessary for ensuring proper distributio n of water.
	Canals in Rohri—					
344	Baulkshed along Dengrowah	...	3,000	3,000	...	The baulkshed is necessary for storing needles.
345	Baulkshed along Koraiwah	...	3,000	3,000	...	Do. do.
	Sind Canal—					
346	Baulkshed at mile 29 of Sind Canal	...	5,000	5,000	...	Do. do.
347	Proposed branches above Head Regulator over Colonel Fifes's Channel.	...	1,00,000	1,00,000	...	The project will be remunerative and is necessary for ameliorating the condition of the tract which will be commanded by it.
	Pinyari Canal—					
348	New head to Begnawah	...	20,000	20,000	..	The work is necessary for improving supply and replacing the existing regulator which cannot stand the pressure of water.
349	Constructing Hyder and Shahwah *ex* Mahmuda and constructing necessary regulators.	...	25,000	25,000	...	The canals are not working properly and require heavy clearance every year. It is therefore proposed to connect both canals to reduce the recurring expenses.
	Kalri Canal—					
350	Constructing second class Inspection bungalow at Jungshahi.	...	6,000	6,000	...	At present there is no bungalow at this place and officers have to put up at the station which is very inconvenient.
351	Narichach Project		30,000	30,000	...	The project is necessary for improving supply in Kalri by feeding it from the Narichach.
352	Improvements to Kalri Canal	...	15,000	15,000	...	It is necessary to improve water-supply in canals in Lower Sind which are likely to be affected by the Barrage Canals.
353	Improvements to Ghar Masan, Ghar Machi and Ghar Kalan.	...	10,000	10,000	...	Do. do.

	Indus Canals, Left Bank—					
354	Constructing cross regulator taki 20 of Shahwah *ex* Baragazo.	...	5,000	5,000	...	The work is necessary for raising water for high lands.
355	Remodelling Ganj Bahar 47...	...	15,000	15,000	...	The work is necessary for improving supply.
	Unproductive. *Sind.*					
	Dad Canal—					
356	Constructing sluices over Zamindari karias ...	...	7,000	7,000	...	Construction of sluices is necessary for improving water-supply to lands at tails of canals.
	Mahiwah—					
357	Widening Masuwah	...	20,000	20,000	...	The works are necessary for increasing water-supply at the tail of the canal.
358	Widening Deharwah	...	15,000	15,000	...	
	Sattah Canal—					
359	Constructing baulkshed	...	1,500	1,500	...	The baulkshed is urgently required for storing needles.
	Deccan and Gujrat.					
	Ekruk Tank—					
360	Raising the dam and waste weir of the tank ...	...	50,000	50,000	...	The bed of the tank has silted up to the extent of about 7 feet and the capacity has been consequently reduced. It is therefore proposed to raise the dam and waste weir to make up loss in capacity.
	Jamda Canals—					
361	Improvements to drainage and upper bank of Jamda Left Bank Canal (15 miles).	...	3,400	3,400	...	The item is very urgently required. Every monsoon the canal gets silted up.
	Krishna Canal—					
362	Constructing New Head Regulator for distributaries and outlets on Krishna canals.	...	1,800	1,800	...	The work is necessary to facilitate proper distribution of water among the irrigators concerned.
363	Constructing new escape in mile 29 of Krishna Canal.	...	1,500	1,500	...	Do. do.
	Yerala River Irrigation Works—					
364	Constructing two culverts of 5' span over Kuroli cart-track in mile 8 and 9 of Yerala Left Bank Canal.	...	1,500	1,500	...	The work is necessary for facility of traffic crossing the canal.
	Upper Man River Works—					
365	Construction of a culvert over Dahiwadi cart-track on Bidel feeder.	...	1,200	1,200	...	Do. do.
	Gokak Canal first section and Storage works—					
366	Raising the crest of the Dhupdal Weir	...	20,000	20,000	...	The capacity of the tank is much reduced owing to the accumulation of silt. In order to meet the demand of the mills throughout the year and to supply water to rabi and perennial irrigation under the canal, it is proposed to raise the weir permanently.
	Chankapur Tank—					
367	Constructing a Canal Chowki and Patwari's quarters in mile 17-4 furlong of the Girna Left Bank Canal.	...	1,500	1,500	...	As irrigation is developing on the extended Girna Left Bank Canal, it is necessary to provide a canal chowki and Patkari's quarters in mile 17 for facility of irrigation administration.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55—Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved.)—(contd.)	Rs.	Rs.	Rs.	Rs.	
	Member in charge—					
	HON'BLE MR. COWASJI JEHANGIR.					
	Unproductive.					
	Sind.					
	Kadwa River Works—					
368	Providing outlets with locking arrangements on the Kadwa Canals.	...	2,000	2,000	...	Outlets with locking arrangements are absolutely necessary for the proper distribution of water.
	Godavari Canals—					
369	Blocking up the arched opening and raising the tops of all scouring sluices (except sluice No. 2 of Right Bank) at Madhameshwar pick-up weir.	...	15,000	15,000	...	The proposed improvements are required to be taken in hand as they are absolutely necessary for the prevention of the vibration of the gates.
370	Providing telegraph office and signaller's quarters in the compound of the Manjur Chowki on the Godavari Right Bank Canal.	...	3,500	3,500	...	The Telegraph offices and signaller's quarters are absolutely necessary in the interest of irrigation management. The Telegraph Department have been requested to connect the Manjur Chowki to Mahalkheda during the current year and proposals for quarters at Ranjangaon inspection bungalow are under consideration and the requirements will be communicated to the Telegraph Department in due course.
371	Providing telegraph office and signaller's quarters in the compound of the Inspection Bungalow at Ranjangaon on the Godavri Right Bank Canal.	...	3,500	3,500	...	
	Nira Canal and Shetpal Tank combined—					
372	Acquiring land for establishment quarters at Baramati.	...	2,500	2,500	...	The members of the canal establishment at Baramati find it very difficult to secure accommodation in the town and have to live in huts away from their work. The need for providing quarters to canal establishment has been admitted and quarters for sub-divisional officer and sub-overseers are under construction.
373	Establishment quarters at Pimpra	...	5,000	5,000	...	No private houses are available in the neighbouring villages for the canal establishment stationed at Pimpra. The present kacha buildings are very old and are most unhealthy and insufficient.

	Mutha Canals including Matoba Tank—					
374	Establishment quarters at Matoba		4,000	4,000	...	As there is no suitable accommodation for the establishment in the neighbouring villages, it is absolutely necessary in the interest of Government work to provide Government quarters for the establishment.
375	Sub-Divisional Officer's quarters at Yewat for Minor Tank sub-division.	...	3,000	3,000	...	As there is no suitable accommodation for the establishment in the neighbouring villages, it is absolutely necessary in the interest of Government work to provide quarters for the establishment.
376	Store-house for the Minor Tanks sub-division at Yewat.	...	2,500	2,500	...	For want of pucca building the stores are at present stored in a kacha building which is inconvenient and unsafe in the interest of Government property. Hence a store house is necessary.
377	Lining the first 14 miles of the Mutha Right Bank Canal.	...	1,00,000	1,00,000	...	The existing canal gets choked up very quickly with the excessive growth of weeds and requires frequent closure for clearing them. These closures have to be of as short a duration each time as is possible on account of the increased demand both for water-supply and irrigation. The weeds, therefore, never get thoroughly cleared and have become a constant source of trouble. The efficiency and the discharging capacity of the canal have been adversely affected and perennial irrigation appears to be on the decrease. The lining of the canal will prevent the growth of weeds and save a large quantity of water which is at present lost by leakage and percolation.

Serial No.	Description of item.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3.	4	5	6	7
	55—*Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)*—contd.	Rs.	Rs.	Rs.	Rs.	
	Member in charge—					
	HON'BLE MR. COWASJI JEHANGIR.					
373	Nira Valley Development Project	...	5,00,000	5,00,000	...	The project is estimated to cost Rs. 127·59 lakhs and provides for the widening and the remodelling of the Nira Left Bank Canal and the construction of a new dam at Vir. It is proposed to take in hand the enlargement of the Nira Left Bank Canal first at a cost of Rs. 36·42 lakhs, the idea being that while irrigation on the Nira Right Bank Canal is being developed, the spare water from the storage at Bhatgar can be utilised with advantage on extending irrigation on the old Left Bank Canal. The Vir dam will be constructed later when irrigation on the Right Bank Canal is nearing development. The canals cannot be made to pay unless the additional works are constructed at the proper time.
	Total ...	...	11,10,900	11,10,900	...	

56-A—Capital outlay on improvements on public health (Partly Reserved and Partly Transferred).

Member in charge—

HONOURABLE MR. C. V. MEHTA.

379	Development of the Artillery Maidan	...	95,000	95,000	...	A certain plot of land in Macleod Road in the City of Karachi belonging to the N. W. Railway Administration is required for the construction of the Lloyd Avenue in the Artillery Maidan development scheme. The Railway administration is to be offered another plot of land in exchange. This plot belongs to the Karachi Port Trust from whom it is to be bought, and a sum of Rs. 95,000 will be required for the purpose. The development of the Artillery Maidan is a work in progress and it is remunerative in the end, and consequently it is necessary to take possession of the Railway plot as soon as possible. A provision of Rs 95,000 is therefore proposed for payment to the Port Trust for the plot of land required for exchange.
	Total ...	...	95,000	95,000	...	

Serial No.	Description of items.	Amount provided for 1924-25.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	60-A, Other Provincial Expenditure not charged to Revenue (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Minister in charge—					
	HONOURABLE MR. ALI MAHOMED KHAN DEHLAVI.					
380	Purchase of the Coast Guard Fleet Dockyard at Sewri for purposes of a country spirit warehouse.	...	60,000	60,000	...	On the transfer of the work of repairing Salt Department boats to the Royal Indian Marine Dockyard a portion of the Salt Department dockyard at Sewri was converted temporarily into a liquor warehouse pending the construction of a warehouse elsewhere. Country spirit required for consumption in the Town and Island of Bombay is supplied from the Government Distillery at Nasik and other sources and is warehoused at Sewri. In the absence of a more suitable site it has been decided to locate the warehouse permanently at Sewri. The premises are, however, the property of the Central Government. The Consulting Surveyor was asked to value the property and the Government of India is being offered Rs. 60,000 for the buildings. The land not being required by the Central Government reverts to the Bombay Government. The Government of India is being asked not to charge anything for the pier, jetties, etc., as they are of no use to the Excise Department, nor have they any market value.
	Total ...	...	60,000	60,000	...	
	Grand Total of items 1 @ 380 ...	10,78,314	27,92,771	38,71,085	12,98,033	

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STATEMENT E.

LISTS OF MAJOR WORKS.

H 1008—73

No.	Executive District.	Locality.	Name of Work.	Amount of estimate.	Demand.	Remarks.
			Revenue Department.	Rs.	Rs.	
	Presidency ...	Bombay ...	Making additions and alterations to the basement floor of the Town Hall to render it suitable for accommodating General Stamp Office and Government paper stores.	12,013	12,000	As the book depôt site is to be handed over to the Bombay Municipality for its Dalal Street Scheme, the stores kept in the Depôt are being accommodated in the Old Custom House and the basement of the Town Hall. The Bombay Municipality are contributing Rs. 45,000 towards the alterations in order to get possession of the premises in Dalal Street. The additions and alterations in the Old Custom House have been completed and those in the Town Hall remain to be executed.
	Thana ...	Udhava ...	Quarters for the Excise Inspector and peons' lines at Aklas Nagar Avely Frontier.	20,837	20,800	The work is of very urgent necessity as no rented quarters are available at Udhwa which is situated in the midst of jungle far off from any railway station. The Nagar Avely Frontier is very important for checking illicit traffic from Portuguese territory.
	Kaira and Panch Mahals.	Anand ...	Additions and alterations to Mamlatdar's Kacheri.	10,346	10,300	Accommodation is required for the temporary currency chest which has been opened at Anand and which is not likely to be discontinued owing to its central position in the Kaira and the Panch Mahals Districts. Further the treasury strong room is congested and the congestion requires to be removed as soon as possible. Of the four cells next to the treasury room two are used as male prisoners' cells, which are always overcrowded; the third, the property room, is used for female prisoners, and the fourth is the guard room. The makeshift arrangement for female prisoners is unsatisfactory and requires to be improved, and separate rooms for the prisoners and the property are necessary.

Satara ...	Satara ...	Extension of the District Survey Office in the Hazari Bungalow.	14,331	13,000	The present accommodation is inadequate and some records have to be kept on the ground. The work is required to be taken up at once.
East Khandesh ...	Jalgaon ...	Bungalow for the District Deputy Collector.	19,960	19,900	The Deputy Collector has the greatest difficulty in securing a bungalow during the rains. There are practically no good and convenient houses available and suitable for occupation by officers of superior rank.
East Khandesh ...	Jalgaon ...	District Survey Office ...	42,631	29,000	The building is urgently required and its construction cannot be postponed further.
Karachi Buildings ...	Karachi ...	Quarters for peons of Government House.	13,452	13,400	Most of the existing peons' and servants' quarters attached to the Government House and the Commissioner's Office were constructed as far back as 1846 and the rest in 1873. The walls are of sundried bricks and mud, and the roof of sevali rafters and mud plaster. Buildings of this type are not durable in the climate of Karachi and it is only by constant repairs that they have been kept standing so long. Most of them are small, dark, ill-ventilated, cramped, and liable to be flooded after even a moderate fall of rain. In the present heavy rains their condition was so bad, and in some cases dangerous, that the Commissioner caused the occupants to be removed into tents. The Commissioner considers that the peons should not be housed in such disgraceful conditions. The stage has now been reached when it is a waste of money repairing these old buildings; some of them have been irreparably damaged.
				1,18,400	

No.	Executive district.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
				Rs.	Rs.	
			Administration of Justice.			
	Ahmedabad ...	Ahmedabad ...	A block of rooms for pleaders in District Court Buildings.	25,000	25,000	It has been decided to provide chambers for pleaders at the Court house at Ahmedabad, and the pleaders are prepared to advance the money to Government on certain terms. It was found however that it would be more economical for Government to erect the building and to charge pleaders a full economic rent for the chamber.
	Bijapur ...	Bijapur ...	Additions and alterations to the Court buildings.	24,055	24,000	The cost of building a new court at Bijapur will be prohibitive. It is therefore proposed to alter the present Court building called Chini Mahal. The scheme provides Courts and offices for the Sub-Divisional Magistrates, the Huzur Deputy Collectors and the District Superintendent of Police, and much needed improvements for the Sub-Civil Courts and District Sessions Courts.
					49,000	
			Jails.			
	Karachi Buildings ...	Karachi ...	Tubercle ward for 3 beds at the Karachi District Prison.	19,893	20,000	The provision of separate tubercle wards in prison has been strongly reecommended by the Indian Jails Committee.
	Electrical ...	Bomb ay ...	Electric installation in the new jail for under-trial prisoners at Arthur Road.	22,046	22,000	The work is required for new under-trail jail which is under construction.

Karachi Buildings ...	Karachi ...	Quarters for Armed Warders at the jail.	41,156	33,500	The Indian Jails Committee has recommended that warders should be substituted for the Police for the purpose of guarding central and District jails. These quarters are required for warders who are to replace the police guards at these prisons.
				75,500	
		Police.			
Do. ...	Do. ...	Conversion of the upper storey of the quarters of the Cantonment Police Sergeant into quarters for two sergeants.	16,519	16,519	As it is difficult to hire quarters for these two sergeants at Karachi at a reasonable rent, it is proposed to house them in the Upper Storey of the Cantonment Police Station after carrying certain additions and alterations thereto.
Ghar Canals ...	Kambar ...	New Police Lines ...	39,932	20,000	This work provides accommodation for one sergeant, six head constables and sixteen constables, who are without Government quarters. It is very difficult to obtain hired houses for these men at Kambar at moderate rates.
Nasrat Canals ...	Naushahro ...	Quarters for Armed Police head constables and constables.	17,282	14,471	This work provides accommodation for three head constables and nine constables of the armed Police force at Naushahro. The sub-jail at Naushahro is situated away from the existing Police Lines and from the town itself. There are no Government quarters of any description and five of the guard live in mere huts, for which they pay rent, at a distance of 100 paces from the sub-jail. These huts are in a disgraceful condition and very small. The remainder have either to utilize any cell that may be vacant, or store their kit and do their cooking in the verandah. There is no guard-room.
Begari Canals ...	Tangwani ...	New Police Lines ...	31,890	20,000	This work provides accommodation for one Sub-Inspector, five head constables and thirteen constables with stables and office room. The outpost at Tangwani was converted into a police station in 1916. Owing to the financial stringency no steps could be taken to provide quarters. It is not possible to obtain houses in the neighbourhood of the police station.

No.	Executive District.	Locality.	Name of Work.	Amount of estimate.	Demand.	Remarks.
				Rs.	Rs.	
	Ghar Canals ...	Johi ...	Armed Police Lines at Johi ...	19,337	19,000	This work provides quarters for 2 head constables and 9 constables of the armed police force at Johi. It had been reported that the existing armed police lines at Johi, besides being insanitary, are in a dilapidated condition and are unsafe to live in. Any attempt to repair them will be a waste of money. As these men are unable to obtain suitable quarters within the house rent sanctioned, it is proposed to pull down the existing lines and build new quarters for the above police force.
					89,630	
			Education.			
	Sholapur ...	Umedpur ...	Constructing Primary Schools and Office, etc., in the Criminal Tribes Settlement.	27,205	27,200	The schools and office, etc., are urgently required as the progress and development of the settlement (which is the biggest in India) is being hampered by the lack of these buildings, which, if constructed, will also set free a valuable area in the old settlement in Sholapur City.
					27,200	
			Medical.			
	Thana ...	Naupada ...	Two blocks for servants in the Mental Hospital.	24,091	24,000	Owing to overcrowding at the Mental Hospital, additional accommodation has been provided for. This required entertainment of additional establishment. As the menials at the Mental hospitals are required to be always on the premises, quarters for them are necessary.

Ahmednagar ...	Ahmednagar ...	Maternity ward in the compound of the Ripon Hospital.	29,500	29,500	Difficulty has been experienced in providing accommodation for maternity cases at this hospital. The work is therefore urgent.
Electrical ...	Sukkur ...	Electrical Installation in the Civil Hospital.	11,825	11,800	Electric lighting is essential for the efficient working of the hospital.
Poona ...	Yeravda ...	Additions and alterations to the Central Mental Hospital.	24,781	24,700	The accommodation at this Mental Hospital is quite insufficient and consequently patients have to be refused admission. The work is therefore urgent.
				90,000	
		Civil Works.			
Malsiras ...	Pandharpur ...	Sub-Divisional Officer's quarters.	14,925	14,900	This is an old building which was declared unsafe for occupation as far back as 1917 when it was found to be in a precarious condition, the walls showing cracks and bulging. It is high time that the new building was constructed.
Presidency ...	Bombay ...	Quarters for two Sub-Overseers at Matunga.	23,623	23,600	Subordinates in the Public Works Department, in common with others, find it very difficult to obtain suitable accommodation in Bombay at reasonable rents and it is therefore proposed gradually to build quarters for this class of men and thus remove a long standing grievance. The question was raised five years ago, but so far no quarters have been erected. It is now proposed to build quarters for two Sub-overseers at Matunga. The accommodation is based on that sanctioned by Government for a Sub-Inspector of Police and a Sub-Assistant Surgeon in Bombay. These men are in receipt of a small station allowance ranging from Rs. 20 to Rs. 40 per mensem according to their salaries. Quarters in Bombay are in very high demand and the want of suitable quarters militates against men coming to Bombay, the excuse being that they have no place to live in. House rent will be charged at the usual rates.
				38,500	

No.	Executive District.	Locality.	Name of Work.	Amount of estimate.	Demand.	Remarks.
			Communications.			
	Bombay Suburban ...	.....	Widening of bridge No. 1 in mile 13/3 of Bandra-Ghodbander road.	22,417	22,000	The bridge is very narrow being only 12′ wide and unsuitable for rapid traffic which is fast increasing on the road. It is therefore necessary to widen it by 8′ in order to enable traffic to pass both ways.
	Thana ...	.....	Bridge over Saitani Nala ...	24,878	15,000	These rivers frequently hold up traffic in the monsoon causing much delay and inconvenience to the public and are therefore urgently required in the public interest.
	Do. ...	.....	Bridge over Chormali Nala on the Bhiwandi-Wada road.	20,042	15,000	
	Surat and Broach ...	.....	Bridge over the Gadhedia Nala in mile No. 15/7 of the Broach-Jambusar road.	28,893	20,000	The existing bridge constructed in 1889 has become unserviceable as some of the piers have sunk, and the old timber has rotted.
	Do. ..	.....	Improving the surface of the Broach-Jambusar road.	42,787	30,000	The road has lost all its surfacing and brick bedding. Renewal is absolutely necessary to prevent further deterioration and inconvenience to traffic.
	Ahmedabad ...	.....	Strengthening the floor of the bridge over the Watrak river on Modasa-Bibipura-Kapadwanj road.	21,644	21,600	The existing Warren Girder bridge is very old. The rotten wooden decking requires renewal to render it capable of standing an 8-ton road roller load and safe for ordinary traffic.
	Kaira and Panch Mahals.	.....	Causeway over Khan River in mile No. 6 of Dohad-Alirajpur road.	37,910	30,000	The Causeway is necessary to make the road useful for all traffic in the rains. The Central India Administration has also been pressing for masonry works on this road.
	Do. ...	.....	Bridge over Kharwa Kotar in mile No. 14 of Dohad-Limdi road.	29,828	20,000	The Dohad-Limdi road is an important one and as floods in the monsoon at this point cause considerable delay and inconvenience to traffic, it is very necessary that a bridge should be provided.

Kaira and Panch Mahals.	.....	Bridge over Gaguchia nala in mile No. 12 of Dohad Alirajpur road.	16,401	16,400	The want of bridges over these two nalas is keenly felt especially during the rains when considerable delay and inconvenience is experienced. The Central Indian Administration has also been pressing for the bridging of these nalas.
Do. ...	.....	Bridge over Andrukhia nala in mile No. 7 of Dohad Alirajpur road.	15,371	15,300	
Do. ...	...	Improvements to Kaira Barejadi road in miles 12 to 15.	46,415	30,000	This is an important road. The four miles 12 to 15 have been much cut up. It is proposed to metal the central 12′ with a coat of metal 3″ thick. The road would be impassable if it were not repaired.
Poona ...	Poona ...	Tarring roads around Sassoon Hospital.	33,500	33,500	This work is urgently required in order to allay the dust with a view to rendering the Hospital site more healthy and lengthening the life of the roads.
Do. ...	Narayangaon ...	Inspection bungalow ...	14,000	8,000	The existing inspection bungalow is a very old, katcha built building, in a very dilapidated condition unfit for use. The want of a bungalow to accommodate touring officers of all Departments has long been felt and the need is now urgent.
Sholapur ...	.....	Causeway over the river Bhogawati on the Sholapur Barsi road.	46,907	25,000	The towns of Barsi and Vairag are the granaries of the Sholapur District and there is heavy traffic of produce as well from large sections of His Exacted Highness the Nizam's territory. His Exacted Highness's Government have made extensive improvements to the portion of the road in their territory and the need for bringing the British portion into line is urgent.
Do. ...	.....	Causeway over the river Nagzari on the Sholapur Barsi road.	25,682	25,600	
Ahmednagar ...	.....	Bridge over nala in mile No. 10/1 of Nagar Manmad road.	22,734	10,000	With the exception of the Godavari river the three nalas are the only ones remaining to be bridged to make the road a fully bridged and drained one fit for use in all weathers and give Ahmednagar through communication with the North of India.
Do. ...	... ..	Bridge over nala in mile No. 29/7 of Nagar Manmad road.	23,039	10,000	
Do. ...	.....	Bridge over nala in mile No. 27/2 of Nagar Manmad road.	27,852	10,000	

H 1008—75

No.	Executive District.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
				Rs.	Rs.	
	Bijapur ...	.....	High level causeway over the Hullur nala in mile No. 10 of Muddebihal Chimalgi road.	31,462	15,000	The construction of the causeway will facilitate trade and remove the great inconvenience caused to foot and vehicular traffic on this important road.
	Kanara ...	.....	Causeway over the Kumta creek on Marjan Madras Frontier road.	16,525	10,000	To have a through line of communication between Kumta and Honawar, 2 important towns in the Kanara District, it is necessary that a causeway should be constructed over the Kumta creek to facilitate foot and vehicular traffic. The Collector is anxious to have this work undertaken soon.
	Dharwar ...	.. ...	Causeway over Meundi nala in mile No. 153-4 of Karwar Bellary road between Gadag and Mundargi.	18,242	8,000	Traffic over this road is very heavy and the construction of the causeway will remove a long felt inconvenience to the travelling public.
	Thana ...	.....	Diversion of the Uran Panvel road.	22,000	20,000	Bridge No. 9 on the Uran Panvel road is unsafe and must either be repaired or avoided. Its renewal would cost Rs. 43,000 while the proposed diversion is estimated to cost only half as much.
	Malsiras ...	.....	Aqueduct No. 15 over nala No. 90 of Nira Right Bank Canal.	7,588	7,500	Work from Irrigation funds is in progress and as the aqueduct is nearing completion an allotment of Rs. 7,588 under 41, Provincial Civil Works is necessary.
					4,17,900	
			Miscellaneous Departments.			
	Poona ...	Yeravda ...	Meat and vegetable market ...	20,575	10,000	The market is urgently required for the convenience of the residents of the new Yeravda Colony, the nearest market being over five miles from Yeravda. This market would also serve the Jail and Lunatic Asylum.

Electrical ...	Poona ...	Electric installation in the Central offices.	89,064	89,000	Frequent complaints have been received from officers located in the Central Offices in respect of want of electric lights and fans. The original estimate provided for an independent electric generating set, but this is now rendered unnecessary as the energy required can be obtained from the Poona Electric Supply Company. The electric installation has for various reasons been deferred up to now. It can no longer be put off owing to the great inconvenience and the trouble caused by the want of it.
Electrical ...	Sukkur ...	Electric installation in certain Government buildings.	17,022	17,000	The climatic conditions of Sukkur are well known. The Municipality has comparatively recently put up an electric supply installation and it is proposed to take advantage of this for supplying energy to a few of the offices and residential bungalows in Sukkur.
				1,16,000	

No.	Executive district.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
			Revenue Department.	Rs.	Rs.	
	Ahmednagar ...	Pathardi ...	Mahal buildings ...	80,741	40,000	The proposal for the construction of these buildings has been under consideration since 1911. The Executive Engineer reports that the accommodation is at present very poor and the building as a whole is most unsatisfactory. A new kacheri requires to be constructed with the least possible delay.

1008—96.

No.	Executive district.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
					Rs.	
	Presidency ...	Bombay ...	Resumption of properties on Malabar Hill bearing No. 7185 at Winter Road belonging to Mr. Shantaram Narayan Dabholkar.	.....	50,000	The Collector of Bombay reports that a suit is to be filed for the resumption of this property and requests that a provision of Rs. 50,000 may be made for it.
	Karachi buildings ...	Karachi ...	Housing of officers in Karachi	2,53,271	2,50,000	The scheme is under the consideration of the Housing Committee.
					3,00,000	

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH OF THE

Honourable the Home Member—5,00

Jails ... 4,50

Police ... 50

5,00

No.	Executive district.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
			Jails.	Rs.	Rs.	
	Nasik ...	Nasik ...	Construction of a new central prison at Nasik.	24,57,000	3,00,000	The problem of relieving overcrowding in jails has been engaging the attention of Government for several years past. The total prison accommodation in this Presidency is for about 10,000 prisoners while the daily average population in prisons for the year 1922 was over 11,000 prisoners in spite of the revision of sentences effected during that year. Accommodation is also to be provided for over 1,000 transportation prisoners who will no longer be sent to the Andamans Settlement. The Nasik Central Prison which will accommodate 1,200 prisoners is thus urgently required to relieve the present overcrowding. Against the estimate of this prison may be set off a sum of about Rs. 70,000 required to build a new lock-up at Nasik which will be rendered unnecessary when the central prison is constructed. It may also be mentioned that the central prison will be located on the site adjoining the present Acetone Factory and will have the special advantage of good climate and electric power for carrying on jail industries on modern lines.
	Thana ...	Thana ...	Additions to jail at Thana ...	5,67,000	1,50,000	The extension in the Thana Prison is required to provide accommodation for prisoners from the Common Prison.
					4,50,000	

		Police.			
Karachi buildings ...	Karachi ...	New Police Lines in the Machi Miani Quarters.	1,36,530	50,000	This scheme provides for the construction of quarters for two sub-Inspectors, 7 head constables and 51 constables. It is a recognised fact that the Policemen owing to the nature of their duties should be housed as close to the Police Station as possible. As it is difficult to find accommodation for these men in hired houses close to the Police Station at moderate rates, the construction of quarters for these men is urgently required.
				50,000	

Honourable the Minister for Education and Medical—3,77

Education	...	77
Medical	...	3,00
		3,77

No.	Executive District.	Locality.	Name of work.	Amount of Estimate.	Demand.	Remarks.
			Education.	Rs.	Rs.	
	Ahmedabad ...	Ahmedabad ...	Additional buildings for the Mahalaxmi Female Training College.	77,420	77,400	The additional buildings are urgently required more especially as it is proposed to re-amalgamate the Girl's High School, Ahmedabad, with the Training College for Women. The latter proposal is expected to result in a savings of Rs. 13,860 recurring.
			Medical.			
	Presidency ...	Bombay ...	Chronic Ward at Gokuldas Tejpal Hospital, Bombay, and works connected therewith.	.....	3,00,000	The number of students at the Grant Medical College has been increasing from year to year. The lack of sufficient clinical material at the J. J and allied hospitals in relation to the number of students has created a serious situation. Government have therefore been compelled to lay down certain restrictions to the admission of students to the College. Arrangements have also been made to utilize the clinical material at the Cama and Allbless Hospitals for practical instructions to lady students of the College. However, the facilities thus provided are still much below the standard required for maintaining the efficiency of medical education in the Presidency. The state of affairs has attracted the attention of the British General Medical Council. It is of very great importance to retain the eligibility of medical degrees of the Bombay University, for which students are trained at the Grant Medical College, for registrations in Great Britain. Government have had therefore

under their consideration various proposals for increasing the clinical material available for teaching. It is apprehended that these proposals will take a considerable time to materialize. It has however been found that the proposals for the expansion of G. T. Hospital can be carried out at once if funds can be made available. The proposal is to build a chronic ward for 80 beds (40 Medical and 40 Surgical) which will provide clinical material for 80 students.

Honourable the Minister for Civil Works ... 4,86

Communications ... 2,67

Civil Works ... 2,19

4,86

No.	Executive District.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
			Communications.	Rs.	Rs.	
	Sholapur ...	Wadakbal ...	Causeway over the river Sina on Sholapur-Bijapur road.	86,623	65,000	The work is urgently required to avoid the delay and inconvenience caused to traffic being held up in the rains when the Sina river is in flood.
	Ahmednagar ...	Sangamner ...	Causeway across the river Mahalungi at Sangamner in mile No. 59/3 of Kolhar-Ghoti road.	85,127	59,100	The river has no crossing and during the rains becomes impassable thus holding up traffic for days together as there is no ferry. The work is necessary to avoid delay and inconvenience.
	Do. ...	.....	Causeway across the river Ardala at Chikli in mile No. 62/4 of Kolhar-Ghoti road.	58,350	58,300	The causeway is necessary for the same reasons as the preceding one over the Mahalungi.
	Satara ...	.....	Causeway over the river Yerla in mile No. 20 of Karad-Bijapur road.	76,528	45,000	The Karad-Bijapur is one of the important East-West roads in the Southern and Central Divisions commencing at Chiplun and passing through the commercial important towns of Patan, Karad and Vita and then on to Bijapur. The road is pakka and passable throughout the year except at the crossing of Nandhi river in mile No. 20. The taluka town of Vita also suffers for want of good and easy communication with the railway. At present the traffic goes either *via* Kundal or Karad stations, both the roads to the stations have to cross the Yerla river and moreover the road to Kundal is a kacha

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					one maintained by the Local Board. It is therefore very necessary to provide masonry crossing both over the Yerla and Nandhi river as early as possible.
Ratnagiri ...	.....	Constructing a masonry bridge over the Amba river on the Dharamtar-Mahabaleshwar road in place of the existing causeway heavily damaged by flood.	98,000	40,000	The damage by floods to the existing low level causeway has destroyed through communication between Bombay and Ratnagiri and Mahabaleshwar by the road in question and it is necessary to restore this as quickly as possible. As causeways have been found generally unsatisfactory in the Konkan, it is proposed to build a bridge which can be used, floods notwithstanding.
				2,67,400	
		Civil Works.			
Presidency ...	Bombay ...	Accommodation for the office, workshop, Laboratory and stores for the Electrical Engineer to Government.	2,50,000	2,00,000	At present the office of the Electrical Engineer is located in Il Palazzo which is rented at Rs. 1,045 per mensem. This rental will have under the Rent Act to be increased to Rs. 1,267 per mensem. But even this protection cannot be claimed for long as office premises are protected only up to 31st August 1924. The owner has already demanded a monthly rental of Rs. 6,500 and as soon as the protection under the Rent Act is withdrawn it will either be necessary to pay the rent demanded or quit. It is advisable therefore for Government to anticipate this and erect their own building solving the difficulty once for all. A rental of Rs. 1,267 per mensem capitalised at 5 per cent. comes to Rs. 30,4,080 and that at Rs. 6,500 to Rs. 15,60,000. The total cost of the proposed new building is Rs. 3,45,500 but this also includes provision for quarters for officers, subordinates and menials that are also badly needed.
Electrical ...	.....	Electrical installation to do. ...	18,500	18,500	
				2,18,500	

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